OFFICE OF THE
AUDITOR GENERAL
MANITOBA

March 2009

Follow-up of
Previously Issued Recommendations

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To contribute to effective governance by the Manitoba Legislature, we provide the Members of the Legislative Assembly with independent assurance and advice on:

- government accountability information;
- compliance with legislative authorities; and
- the operational performance of government.

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Integrity	Openness

In Achieving Our Vision

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March 2009

The Honourable George Hickes
Speaker of the House
Room 244, Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Sir:

I have the honour to transmit herewith my report titled, *Follow-up of Previously Issued Recommendations*, to be laid before Members of the Legislative Assembly in accordance with the provisions of Sections 14(4) and 28(1) of The Auditor General Act.

Respectfully submitted,

**ORIGINAL SIGNED BY
CAROL BELLRINGER**

Carol Bellringer, FCA, MBA
Auditor General

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Overview by the Auditor General

Over the last 10 years, our Office has provided Members of the Legislature with three reports (July 2005, February 2002 and Summer 1999) which centered on the extent to which our recommendations had been implemented by those organizations which we had previously examined. Our Office requested management of each organization to provide a status update. The decision was made to review rather than audit this information, providing a moderate rather than a high level of assurance that the representations accurately and completely reflected the status. In 2006, when I was appointed Auditor General, a follow-up report as at December 31, 2005 was well underway. I was surprised by the volume of reports and recommendations and with the amount of time required to complete the follow-up process. I felt that it was important to understand the accountability framework including the role played by Central Government as well as by the Public Accounts Committee. I decided that it was necessary to delay release of that report until I understood the nature of the recommendations and until I had a chance to examine alternative approaches that would streamline the process.

I found that neither Central Government nor the Public Accounts Committee had a follow-up process in place that could replace the work of our Office.

The Department of Finance regularly requests status updates from management on the implementation of our recommendations. The Department has also recently established a committee largely comprised of Deputy Ministers that has the responsibility to provide oversight for ensuring that our recommendations are implemented by all departments. We will continue to coordinate our follow-up process with the Department of Finance to determine if their work and the oversight of the committee will allow us to reduce the extent to which we conduct review procedures in the future.

With regards to the Public Accounts Committee, I found that the July 2005 follow-up report had been discussed on one occasion in November 2005, but has not yet been passed. The Public Accounts Committee is ideally positioned, on behalf of the Legislature, to ensure that our recommendations are addressed. Where our recommendations have not been implemented, the Committee could ensure that a viable action plan is in place to implement the recommendations or that management can demonstrate how the risks we raised in our recommendations have been otherwise addressed. We encourage the Public Accounts Committee to incorporate time to examine the follow-up process into their annual schedule.

As a result of my analysis, I decided that not only should we continue a regular follow-up process, but that we should work with the Public Accounts Committee, Central Government and the organizations we audit to strengthen the process.

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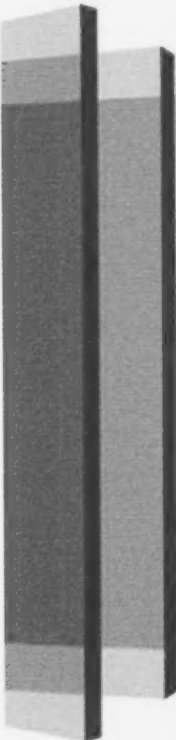
This report reflects status updates for 627 recommendations from 33 reports issued from 1997 to 2005. We carried forward those recommendations which had been implemented as at December 31, 2005 but which we had not yet reported publicly. We asked for the status as at June 30, 2008 for all other recommendations.

We are pleased that the majority of our recommendations have been resolved. A total of 493 (79%) of our recommendations can be considered cleared, of which only 12 reflect recommendations which management does not intend to implement. We have included their reasons in this report. Further actions are planned to address the remaining 134 recommendations (21%).

While we understand that certain recommendations require a longer period of time for complete resolution and that resource constraints and other priorities can delay implementation, there are 66 outstanding recommendations in 15 reports that are over five years old. For those recommendations, the Public Accounts Committee may wish to explore them in more detail to thoroughly understand the actions planned by those organizations.

In closing, I would like to acknowledge the cooperation received from the many individuals who were requested to provide us with status updates. We look forward to working with the Public Accounts Committee to review this report.

Carol Bellringer, FCA, MBA
Auditor General

Our Follow-up Process

1.0   Our Follow-up Process

As part of the follow-up process, we ask management to provide us with a progress report on the status of each of the recommendations addressed to them. As well, we request that the progress report include details of the actions taken and planned to address the recommendation. We review managements' comments and perform procedures to ensure progress was fairly stated.

Each of the recommendations in our report has been classified into one of the five following categories:

Implemented/Resolved

The recommendation has been implemented as issued or an alternate solution has been implemented that fully addresses the risk identified in the initial recommendation.

Action No Longer Required

The recommendation is no longer relevant due to changes in circumstances.

Do Not Intend to Implement

Management does not intend to implement our recommendation as issued or fully address the risk identified in our initial recommendation.

Work In Progress

Management is in the process of taking steps to implement our recommendation.

No Progress to Date But Plan to Take Action

Management has not yet taken steps to implement our recommendation, but does plan to implement our recommendation.

The Nature of a Review

In a review, we provide a moderate level of assurance by limiting procedures to enquiry, document review and discussion, so that the risk of an inappropriate conclusion is reduced to a moderate level and the evidence obtained enables us to conclude the matter is plausible in the circumstances.

A review is distinguishable from an audit in that it provides a moderate rather than a high level of assurance. In our audits, we provide a high, though not absolute, level of assurance by designing procedures so that the risk of an inappropriate conclusion is reduced to a low level. These procedures include inspection, observation, enquiry, confirmation, analysis and discussion. Use of the term "high level of assurance" refers to the highest reasonable level of assurance auditors provide on a subject. Absolute assurance is not attainable since an audit involves

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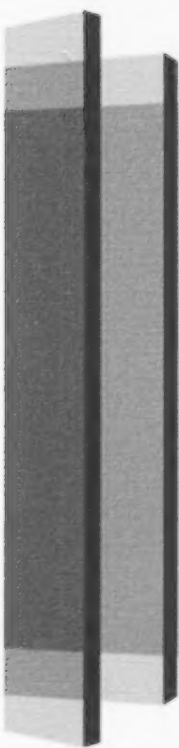
such factors as the use of judgment, the use of testing, the inherent limitations of control and the fact that much of the evidence available to us is persuasive rather than conclusive.

Review Comments

Our review was made in accordance with Canadian generally accepted standards for review engagements, and accordingly consisted primarily of enquiry, review and discussion of the information supplied by management.

A review does not constitute an audit and consequently we do not express an opinion on this matter.

Based on our review, nothing has come to our attention to cause us to believe that the representations do not present fairly, in all significant respects, the progress made in implementing the recommendations contained in the respective reports.

Summary of Follow-up Reviews

2.0 Summary of Follow-up Reviews

Summary of Follow-up Reviews

Reports Followed-up		Total Recommendations	Status of Recommendations				
					Recommendations Considered Cleared		
Date Issued	Audit Report		Implemented/ Resolved	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up	Work in Progress
Aboriginal and Northern Affairs							
Mar. 2004	3.0 Northern Manitoba Community Councils' Financial Reporting Standards	4	1				3
Advanced Education and Literacy							
Jun. 2000	4.0 University of Winnipeg - Investment in Information Technology	13	10				3
Jun. 2002	5.0 University of Winnipeg - Investigation of Missing Artifacts at the Anthropology Museum of the University of Winnipeg	19	16				3
Mar. 2004	6.0 University of Winnipeg - Financial Review	15	14				1
Sep. 2002	7.0 Department of Advanced Education - Student Financial Assistance Program	54	41	4	3		6
Dec. 2002	8.0 Assiniboine Community College - Investment in Information Technology	24	21				3
Feb. 2002	9.0 Keewatin Community College - Investment in Information Technology	29	10		1	13	5
Mar. 2004	10.0 Red River College of Applied Arts, Science and Technology IT Audit	19	13				6
Aug. 2003	11.0 Le Collège universitaire de Saint-Boniface - An Examination of Le Collège de Saint-Boniface	38	19			19	
Conservation							
Spring 1998	12.0 Department of Conservation - Sustainable Development Innovations Fund	11	2			8	1
Aug. 2003	13.0 Investigation of Hecla Island Land and Property Transactions	30	23	2			5
Education, Citizenship and Youth							
Mar. 2001	14.0 Agassiz School Division	6	1			5	
Sep. 2001	15.0 Department of Education, Citizenship and Youth - Investigation of an Adult Learning Centre in Morris-Macdonald School Division #19	47	3			44	
Mar. 2004	16.0 A Review of the Student Records Section of the Professional Certification and Student Records Unit	3	2	1			
Family Services and Housing							
Dec. 2002	17.0 Department of Family Services and Housing - Public Housing Program	40	20	1	1		18
Summer 1999	18.0 Department of Family Services and Housing - Child, Family and Community Development Branch - Agency Accountability	6		1			5
Autumn 1997	19.0 Department of Family Services and Housing - Child Day Care Program - Financial Subsidies	7	3			4	
Mar. 2001	20.0 Lions Club of Winnipeg Housing Centres	41	8			32	1
Jun. 2004	21.0 Investigation of Hydra House Ltd.	20	5	12			3
Mar. 2004	22.0 Family Services and Housing - Child Protection and Support Services	12	3				9
Nov. 2004	23.0 Investigation of the Maintenance Branch of the Manitoba Housing Authority	21	10				11

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Summary of Follow-up Reviews

Reports Followed-up		Total Recommendations	Status of Recommendations				Work in Progress
			Recommendations Considered Cleared				
Date Issued	Audit Report		Implemented/ Resolved	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up	
Finance							
Mar. 2004	24.0 A Review of Crown Corporations Council	6	1		5		
Infrastructure and Transportation							
Spring 1998	25.0 Department of Transportation and Government Services – Planning for Highway Construction, Rehabilitation and Maintenance	3					3
Intergovernmental Affairs							
Sep. 2002	26.0 Department of Intergovernmental Affairs – Investigation of the Rural Municipality of St. Clements	12	9				3
Sep. 2002	27.0 Review of Municipal Financial Accounting and Reporting Standards in Manitoba	1					1
Justice							
Autumn 1997	28.0 Department of Justice – Maintenance Enforcement Program	18	1		1	8	8
Mar. 2001	29.0 Department of Justice – The Fine Option Program	7	1			5	1
Science, Technology, Energy and Mines							
Mar. 2004	30.0 Information Technology Organization	5	3				2
Mar. 2004	31.0 Computer Security Incident Response Capability	7	2				5
Water Stewardship							
Nov. 2005	32.0 The Protection of Well Water Quality in Manitoba	41	13				28[1]
Competitiveness, Training and Trade/Finance/Justice							
May 2005	33.0 Examination of the Crocus Investment Fund	22	15	7			
Competitiveness, Training and Trade/Justice							
Mar. 2003	34.0 Dakota Tipi First Nation Gaming Commission and First Nation Gaming Accountability in Manitoba	27	26		1		
Conservation/Finance/Science, Technology, Energy and Mines							
Nov. 2005	35.0 Review of the Province of Manitoba's Management of Contaminated Sites	19	19				
Total Follow-up Reviews		627	315	28	12	138	134

(1) Included in work in progress for this report is one recommendation for which there has been no progress to date but for which the Department plans to take action.

Aboriginal and Northern Affairs

3.0 Northern Manitoba Community Councils' Financial Reporting Standards

Original issue date: March 2004

Overall Status of Our Recommendations

The March 2004 audit report included four recommendations, which focus on accounting and financial reporting issues identified during the audit. Since the time of the audit, the Department of Aboriginal and Northern Affairs has made some progress with regards to implementing Public Sector Accounting Standards for Local Governments for the Northern Community Councils, however, considerable effort is required to fully implement the recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
4	1	3				
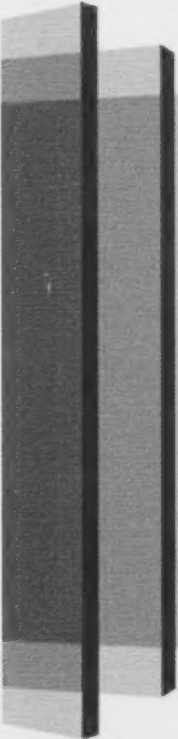
Representations from the Department of Aboriginal and Northern Affairs

1	We recommend that the Department adopt Public Sector Accounting Standards for Local Governments as its financial reporting standards for Northern Community Councils. *Status: Work in Progress*
2	We recommend that the Department prepare a model set of financial statements using the Public Sector Accounting Standards for Local Governments. Those model financial statements could then be provided to Community Councils as a guide in the preparation of their financial statements. *Status: Work in Progress*
3	We recommend that the Department provide the services of an accountant who could work with the respective communities to improve the level of financial reporting. *Status: Implemented/Resolved*

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Representations from the Department of Aboriginal and Northern Affairs

4	We recommend that the Department develop an appropriate set of guidelines for responding to Communities receiving auditors' reports with a qualified opinion or denial of opinion or which miss reporting deadlines.
	Status: ***Work In Progress***

Advanced Education and Literacy

4.0 University of Winnipeg - Investment in Information Technology

Original issue date: June 2000

Overall Status of Our Recommendations

The June 2000 report included 13 recommendations. Six of the 13 recommendations were reported by the University as implemented/resolved as at December 31, 2005. In its June 30, 2008 progress report, the University stated that four additional recommendations have been implemented/resolved and the remaining three recommendations are in progress.

Significant progress has been made to address our recommendations, and we encourage management to implement those that remain outstanding.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
13	10	3				

Representations from the University of Winnipeg	
1	We recommend, for future systems acquisition and development projects, that user management formally identify and prioritize user needs. A policy requiring the identification of user needs should be included within an overall policy framework to guide the acquisition and development of information systems.* *Status: Implemented/Resolved*
2a	That Technology Solutions Centre (TSC) and senior management develop and implement an action plan to deal with the backlog of changes desired to the Student Information System in a timely fashion. *Status: Implemented/Resolved*
2b	That TSC and senior management develop and implement an action plan to deal with the backlog of changes desired to the Financial Information System in a timely fashion. *Status: Work in Progress*

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Representations from the University of Winnipeg

3	That TSC management develop formal procedures to guide the identification and management of changes to information systems. *Status: Implemented/Resolved*
4	That user management develop user manuals for essential applications or activities within the Student Information System. *Status: Implemented/Resolved*
5	That TSC management develop manuals for technical operation of the Student Information System. Such manuals would lay the groundwork for the development of more detailed and comprehensive user and administrator manuals. *Status: Implemented/Resolved*
6	That senior management define the services and expected service levels to be provided by TSC, and that TSC management communicate these service levels to users. *Status: Work in Progress*
7	That management monitor the service levels achieved against the published service levels. *Status: Work in Progress*
8	That TSC management identify, track and report outcome-oriented performance measures for its Helpdesk.* *Status: Implemented/Resolved*
9	That senior management, in consultation with TSC, develop a strategic information technology plan that over a period will result in greater standardization of technical infrastructures.* *Status: Implemented/Resolved*
10	That TSC management establish and document standards and procedures for operating and supporting the technological infrastructure.* *Status: Implemented/Resolved*
11	That TSC enhance its assets management records to capture necessary information, such as components information, physical location and configuration details.* *Status: Implemented/Resolved*

Representations from the University of Winnipeg	
12	That senior management act promptly to address the security concerns identified in the security assessments.*
	Status: Implemented/Resolved

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

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5.0 University of Winnipeg - Investigation of Missing Artifacts at the Anthropology Museum of the University of Winnipeg

Original issue date: June 2002

Overall Status of Our Recommendations

Since the issuance of our report, the University has made significant progress to address the recommendations in the report. As at December 31, 2005, the University reported that nine of the 19 recommendations were implemented/resolved. In its June 30, 2008 progress report, the University stated that seven additional recommendations have been implemented/resolved and the remaining three recommendations are in progress.

The University has indicated that objects that were determined to be North American Aboriginal and sacred or ceremonial, in addition to all objects directly related to the community of Pauingassi, have since been moved to the Manitoba Museum.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
19	16	3				

Representations from the University of Winnipeg
1   That the University of Winnipeg consider obtaining legal advice with respect to the recovery of the artifacts, and the conduct of the individuals who were responsible for de-accessioning the artifacts.*   *Status: Implemented/Resolved*   *There were a total of 88 missing artifacts at the time of the investigation. The University has indicated that there are now 71 missing items, and that they are no longer attempting to retrieve them.*

Representations from the University of Winnipeg

2	That the University of Winnipeg consult with the affected parties (those who would have been consulted had an appropriate de-accessioning process been followed) with a view to developing a process to recover the assets and ensure that they are placed in appropriate care.* *Status: Implemented/Resolved*
3	That the Department ensure there is complete documentation supporting the accessioning and de-accessioning of artifacts.* *Status: Implemented/Resolved*
4	That all artifacts received by the Department be promptly entered into the catalogue record. Similarly, if artifacts are de-accessioned or otherwise permanently removed from the collection, the catalogue record should be updated promptly. *Status: Work in Progress*
5	That a log be maintained to record the removal of artifacts from the storage facility for any reason, such as use in classrooms, independent research, or repair. The log should be reviewed daily to ensure that artifacts are returned promptly or to initiate action to recover the artifact.* *Status: Implemented/Resolved*
6	That access to the storage facility containing the artifacts be highly restricted to only authorized personnel. A sign in/out log should be maintained to record and provide a permanent record of people entering the storage facility.* *Status: Implemented/Resolved*
7	That the artifact catalogue be verified to the actual artifacts on hand on an annual basis. The count should be monitored by someone independent of the Department, such as the University's internal auditor. All missing artifacts should be noted and reported to the Dean of Social Science for follow up action. *Status: Work in Progress*
8	That all artifacts in the ethnological collection be photographed to aid in identifying artifacts in case of theft or other loss. *Status: Work in Progress*

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Representations from the University of Winnipeg

9	That an inventory listing of reproductions be established and a log maintained to record the removal and return of these artifacts. The reproduction inventory list should also be verified annually.*
	Status: Implemented/Resolved
10	That permanent locations be assigned to artifacts in the storage facility and location lists produced. Locations should also be assigned to storage cabinets and shelving in the storage facility.*
	Status: Implemented/Resolved
11	That the artifact numbering and object naming be verified and standardized.
	Status: Implemented/Resolved
12	That the University reassess its insurance coverage relating to both loss and liability respecting the Museum collections.
	Status: Implemented/Resolved
	The University has indicated that it has reassessed its insurance coverage and continues to self insure the collections maintained at the Anthropology Museum. Insurance was obtained by the University for items on loan to the Manitoba Museum.
13	That the Museum comply with the de-accessioning documentation process outlined in the Museum Policy Manual.*
	Status: Implemented/Resolved
14	That the Museum Policy Manual's code of ethics include a statement that indicates that the Museum will acquire and dispose of collections in accordance with the laws of the Province, the Federal government and any international agreements between Canada and other countries (e.g., *The Cultural Properties Export and Import Act*).
	Status: Implemented/Resolved
15	That the de-accessioning policy be expanded to reflect the potential liability associated with possible claims by individuals or groups asserting a "right" to a de-accessioned artifact.
	Status: Implemented/Resolved

Representations from the University of Winnipeg

16	That a comprehensive repatriation policy and guidelines be developed to include: a definition of sacred and sensitive materials; definition of materials subject to repatriation; procedural mechanisms to respond to repatriation requests; consultation mechanisms and procedures; procedures for claimant requests; mechanisms to deal with claims or "extra-legal" claims; and mechanisms to determine appropriate disposition. *Status: Implemented/Resolved*
17	That the University undertake a study of the governance policies of similar institutions and use this information to develop appropriate governance policies for the Museum.* *Status: Implemented/Resolved*
18	That the University consider the formation of an Aboriginal Advisory Group to offer advice to the Committee concerning Aboriginal issues pertaining to the Museum. *Status: Implemented/Resolved*
19	That the University consider augmenting the membership of the Committee to include ad hoc advisory representatives, such as a representative from the archaeological division with the Historic Resources Branch of the Province of Manitoba or representatives from other University Departments who may utilize/contribute to the collections. *Status: Implemented/Resolved* *The University indicated that they have not augmented the committee. However, the University considers ongoing consultations with curators at the Manitoba Museum, personnel of the Historical Resources Branch, and with professionals at other educational and scientific institutions to be sufficient.*

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

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6.0 University of Winnipeg - Financial Review

Original issue date: March 2004

Overall Status of Our Recommendations

The original report issued in March 2004 contained 15 recommendations, 14 of which were to the University of Winnipeg, and one of which was to the Council on Post Secondary Education (COPSE).

The University has indicated in its June 30, 2008 progress report that all of the recommendations have been implemented/resolved.

The one recommendation to COPSE about ensuring that the University operates within a balance budget remains in progress. Although the University experienced a surplus in 2005, for each of the fiscal years 2006, 2007 and 2008, the University experienced a deficit. The University has indicated that they are implementing an economic action plan passed by its Board of Regents in 2008 which they believe will address the underlying structural causes of the operating deficits incurred in recent years.

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
U of W	14	14					
COPSE	1		1				
Total	15	14	1				

Representations from the University of Winnipeg	
1	That the University of Winnipeg establish a documented strategic plan, identifying vision, mission, operating principles, and action plans for a long-term period. Budgeting should be linked to this strategic plan. *Status: Implemented/Resolved*
2	That the University of Winnipeg and COPSE conduct discussions around funding in relation to the strategic plan for the University. *Status: Implemented/Resolved*

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Representations from the University of Winnipeg

3	That the University of Winnipeg and COPSE annually assess the contributors to variances between the Estimates document, the Approved Budget, and Actual Results. *Status: Implemented/Resolved*
4	That the University of Winnipeg prepare and submit separate operating and capital estimates to COPSE and prepare separate capital and operating budgets, rather than combining capital and operating funding requests and budgets into a consolidated document. *Status: Implemented/Resolved*
5	That the University not rely on one-time revenue to balance its operating budgets. Available revenue should drive related expenditures versus expenditures driving the revenue budget. *Status: Implemented/Resolved*
6	That the University of Winnipeg use a zero-based budgeting approach. While we appreciate that the University evaluates its programs, we would recommend that such evaluations be more explicitly coordinated with the budgeting process. Departments' participation in the budget development process should be increased. Departments should be provided the opportunity to recast their monthly budgets using any revised amounts from their original submissions. *Status: Implemented/Resolved*
7	That through monthly budget monitoring (revenue streams and spending), discretionary spending should be carefully reviewed and curtailed in the short-term when it appears that it will be necessary to offset revenue shortfalls. *Status: Implemented/Resolved*
8	That a cash flow budget be incorporated into the overall budget process. Monitoring of cash flows and distinguishing cash inflows and outflows from revenues and expenses will facilitate the achievement of a balanced result. *Status: Implemented/Resolved*
9	That the University consider activating the budgetary control feature in their financial software. This will flag accounts about to go over budget at the purchase order stage. *Status: Implemented/Resolved*

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Representations from the University of Winnipeg

10	That the University consider securing a substantial portion of its external funding requirements for any major capital project prior to entering into a contract. *Status: Implemented/Resolved*
11	That the University be more vigilant in monitoring cost overruns on capital projects as the costs and implications of these projects can be significant. *Status: Implemented/Resolved*
12	That the Board policy document on major capital projects be reviewed as to the scope of the dollar amounts and the protocols to be followed. Once the policy is amended as appropriate, the policy should be implemented and be strictly enforced. *Status: Implemented/Resolved*
13	That the University should enter their budgets into the accounting system to reflect projected monthly cash flows that would facilitate monthly actual to budget variance analysis. *Status: Implemented/Resolved*
14	When the annual financial statements are presented to the University of Winnipeg Board at year-end, management should also present a variance analysis prepared on the same basis as the financial statements. *Status: Implemented/Resolved*

Representations from the Council On Post-Secondary Education

1	That COPSE ensure that the University of Winnipeg is operating under a balanced budget and should ensure that communication around funding and budget approval are formalized. *Status: Work in Progress*

7.0 Department of Advanced Education - Student Financial Assistance Program

Original issue date: September 2002

Overall Status of Our Recommendations

Our September 2002 report contained 54 recommendations. As of December 31, 2005 the Department of Advanced Education reported that 29 of the recommendations had been implemented/resolved, 19 were in progress, action was no longer required for three recommendations, and that they did not intend to implement three recommendations.

In its June 30, 2008 progress report, the Department reports that 12 additional recommendations have been implemented/resolved, six recommendations are in progress, and action is no longer required for one recommendation. We are pleased that all of our recommendations have been implemented or are in the process of being resolved.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
54	41	6		4	3	

	Representations from the Department of Advanced Education and Literacy
1	We recommend, for students who have taken previous post-secondary studies, that the Program obtain the student's most recent academic transcript as part of the application process: • To confirm satisfactory past academic performance; and • As discussed in Section 1.3.4.2, to help detect over awards from course-load decreases and withdrawals. *Status: Work in Progress*
2	That the Program obtain support for residency as part of a comprehensive post-audit process.* *Status: Implemented/Resolved*

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Representations from the Department of Advanced Education and Literacy

3	That the Program conduct credit checks on applicants with risk loans in repayment status.* *Status: Implemented/Resolved*
4	That the Program strengthen its policy for students with bursary receivables in repayment status by identifying the exceptions for when further assistance is appropriate. *Status: Implemented/Resolved*
5	That the Program amend their application form and brochure to include the 'in practice' definition of "in the work force".* *Status: Implemented/Resolved*
6	That the Program include the verification of single independent status as part of a comprehensive post-audit process.* *Status: Implemented/Resolved*
7	That the Program further strengthen their application review processes for verifying pre-study period income and estimated study period income for all students as well as including pertinent procedures for verifying actual incomes in a comprehensive post-audit process.* *Status: Implemented/Resolved*
8	That the Program investigate the costs and benefits of establishing electronic data links with Canada Customs and Revenue Agency to verify income earned. *Status: Work in Progress*
9	That the Program inquire of the existence of vehicle assets with the Department of Transportation and Government Services for all students applying for assistance. Establishing an electronic data link to the Department of Transportation and Government Services would likely be an efficient solution.* *Status: Implemented/Resolved*
10	That the Program determine the Gold Book value of all reported vehicles with estimated values greater than $5,000.* *Status: Implemented/Resolved*

Representations from the Department of Advanced Education and Literacy

11	That the Program conduct, as part of a comprehensive post-audit process, procedures to assess the reasonableness of a student's reported financial assets using information from the student's and spouse's income tax returns, bank statements and other financial records. * *Status: Implemented/Resolved*
12	That the Program monitor, through the post-audit process, the accuracy of reported parental income, and revisit, when warranted, the decision to not require the submission of parental income tax returns. *Status: Implemented/Resolved*
13	When using estimated current year parental incomes to determine parental contributions, we recommend that the Program obtain current year income tax returns to substantiate or revise estimated current year parental incomes. Parental contributions should then be reassessed accordingly.* *Status: Implemented/Resolved*
14	That the Program re-evaluate the cost/benefit of including a student's estimate of financial need in the award assessment process.* *Status: Do Not Intend to Implement* *The Department indicated that the bursary is issued on a needs basis, therefore the likelihood of any student requesting less financial assistance than their assessed amount is minimal.*
15	That the Program develop more specific policies and procedures regarding the financial basis for granting discretionary awards. *Status: Implemented/Resolved*
16	That the Program obtain and review supporting documentation for student and parents' living costs prior to granting a student a discretionary award. * *Status: Implemented/Resolved*
17	That the Program management approve all high risk discretionary awards. *Status: Implemented/Resolved*
18	That a delegation of authority document be prepared regarding the approval of discretionary awards by the Employment and Training Services Branch and be approved by Department management, but that this delegation exclude high risk discretionary awards. *Status: Work in Progress*

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Representations from the Department of Advanced Education and Literacy

19	That the Program engage Manitoba public universities and colleges in seeking better coordination and information sharing processes regarding scholarships/bursaries. Such processes could include electronic data links. *Status: Work in Progress*
20	That the Program establish and advise designated educational institutions of reporting timeline expectations for student withdrawals or students dropping below 60% of a full course-load.* *Status: Implemented/Resolved*
21	For students who withdraw from their program of study, that the Program amend their assessment policies and processes to incorporate the $275 per study week maximum into the loan entitlement calculations.* *Status: Implemented/Resolved*
22	That the Program identify the specific assessed resource that has been amended and the reason for the change on revised Notice of Awards.* *Status: Implemented/Resolved*
23	That the Program explore opportunities to gather pertinent statistical information related to student inquiries.* *Status: Implemented/Resolved*
24	That the Program forward loan authorization documents directly to out-of-province educational institutions in Canada for confirmation of enrolment.* *Status: Implemented/Resolved*
25	That the Program conduct quality assurance reviews on the application assessment process. Policies and procedures should be developed to ensure an effective quality assurance review process is in place and include the expectation that application files be selected for review on a random basis and on the basis of risk. *Status: Work in Progress*
26	That the Program review its current process for dealing with complex claims to identify opportunities for processing these claims on a more timely basis.* *Status: Action No Longer Required*

Representations from the Department of Advanced Education and Literacy

27	That the Program accumulate information regarding its performance in processing claims for loss. Performance results that do not meet established targets should be followed-up and corrective action taken.* *Status: Action No Longer Required*
28	That the Program accrue interest on all post-1997 bankruptcy accounts.* *Status: Implemented/Resolved*
29	That the Program amend the *Manitoba Student Assistance Program Regulation* of *The Education Administration Act* to obtain authority to pay claims for loss on risk loans due to: - The borrower having a disabling medical condition; - The borrower being a minor; and - The borrower claiming insolvency.* *Status: Action No Longer Required*
30	That the Program obtain detailed information from the financial institutions regarding risk loans that have qualified as limited guaranteed loans.* *Status: Implemented/Resolved*
31	That the Program determine the extent to which its current information system is capable of being amended to better address the Program's information needs. The Program should then pursue amendments that are judged to be cost-effective.* *Status: Implemented/Resolved*
32	That the Program utilize right of set-off and when warranted pursue legal action to collect loans receivable. Furthermore, the Program should establish formal collection policies that define what collection actions are available and when each action is to be used. *Status: Implemented/Resolved*
33	That the Program evaluate the cost/benefit of pursuing debtors whose other debts, at the time of declaring bankruptcy, have not been discharged for a significant length of time. *Status: Implemented/Resolved*

Web Version

Representations from the Department of Advanced Education and Literacy

34	That the Program, for students that continue to attend post-secondary school at a designated educational institution, deduct Access bursary receivables from new bursaries awarded to these students and that policies be amended to reflect this practice.* *Status: Do Not Intend to Implement* *The Department indicated that Student Aid developed an "Access Bursary Over Award Policy" in the 2003/04 program year. The Program does not deduct Access Bursary receivables from new bursaries awarded as new bursaries are based on need and deductions would cause undue financial hardship which they believe would likely lead to student withdrawals. The policy states that Access Bursary over awards will be converted to Manitoba Student Loans.*
35	That the Program charge interest on bursary receivables for debtors that return to full-time attendance at a designated educational institution and are in default of their bursary receivable. *Status: Action No Longer Required*
36	That the Program establish an allowance equal to the amount of bursary receivables outstanding.* *Status: Implemented/Resolved*
37	That the Program collect historical data in order to establish appropriate benchmarks for the program's collection activity. *Status: Work in Progress*
38	That the Program continue to seek opportunities to share information with other jurisdictions on collection performance and collection methods utilized.* *Status: Implemented/Resolved*
39	That the Program obtain the required information as stipulated in their service agreement with the financial institution.* *Status: Implemented/Resolved*

Web Version

Representations from the Department of Advanced Education and Literacy

40	That the Program conduct, on a sample basis, post-audit procedures on interest relief applications and supporting documentation.*
	Status: Do Not Intend to Implement
	The Department indicated that certain information was requested from financial institutions and their request for that information was denied. Given that interest relief payments have significantly decreased, no further actions are planned.
41	That the Program track the number of months a debtor has received interest relief and ensure the maximum benefit of 54 months is not exceeded.*
	Status: Implemented/Resolved
42	That the Program, in processing interest subsidy payments for students returning to post-secondary school who did not require a new student loan, ensure that appropriately authorized Continuation/Reinstatement of Interest-Free Status Forms are in place.*
	Status: Implemented/Resolved
43	That the Program develop an appropriate process to ensure interest subsidies are not paid for students exceeding the lifetime maximum of 340 weeks of assistance.
	Status: Implemented/Resolved
	Financial institutions previously issued loans directly to students under the program, which is no longer the case. For those student loans that were issued directly by financial institutions, the Program is not tracking students receiving interest subsidies to ensure maximums are not exceeded.
44	That the Program strengthen their designation criteria by including the need for private schools to be operational for at least one year before being eligible for designation status.*
	Status: Implemented/Resolved
45	That the Program verify the representations made by private training institutions that are not registered as a private vocational school, regarding accreditation, certification, or attestation by industry representatives.
	Status: Implemented/Resolved

Web Version

Representations from the Department of Advanced Education and Literacy

46	That the Program negotiate Memorandum of Understandings (MOUs) with designated Canadian private and public educational institutions.
	Status: Implemented/Resolved
47	That a schedule be developed that would see MOUs in place within the next three years for designated Canadian educational institutions with a significant number of loan recipients and within 10 years for all others.*
	Status: Implemented/Resolved
48	That compliance to the terms of the MOU be reflected in the criteria for maintaining designation status.*
	Status: Implemented/Resolved
49	That the Program clarify the responsibility of designated educational institutions regarding debt counselling and the dissemination of Program information and include these expectations in the MOUs.*
	Status: Implemented/Resolved
50	That the Program: • Establish threshold default rates; • Calculate annually, the default rates by educational institution where the number of Manitoba Student Loan (MSL) recipients in repayment status exceeds a predetermined minimum level; and • Take appropriate corrective actions when educational institutions exceed or are near the threshold rates.
	Status: Implemented/Resolved
51	That the Program work collaboratively with individual Manitoba educational institutions to establish acceptable program completion and employment after graduation rates for their programs of study and monitor educational institutions against these rates on an annual basis.*
	Status: Implemented/Resolved
52	That the Program perform, on a cyclical basis, structured reviews to determine whether designated educational institutions continue to comply with all designation criteria.
	Status: Implemented/Resolved
53	That the Program de-designate private educational institutions that have not enrolled an MSL recipient for five consecutive years.*
	Status: Implemented/Resolved

Web Version

Representations from the Department of Advanced Education and Literacy

54	That the Program gather information on the extent and timeliness with which designated educational institutions comply with administrative requirements. When performance is below expectations, appropriate actions should be initiated.
	Status: Implemented/Resolved

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

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8.0 Assiniboine Community College – Investment in Information Technology

Original issue date: December 2002

Overall Status of Our Recommendations

Our report contained a total of 24 recommendations. Eight of the 24 recommendations were reported by the College as implemented/resolved as at December 31, 2005. In its June 30, 2008 progress report, the College stated that 13 additional recommendations have been implemented/resolved and the remaining three recommendations are in progress.

Significant progress has been made to date, and we recognize that the College is well on the way towards implementing all of our recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
24	21	3				

Representations from Assiniboine Community College
1   That the Computer and Information Service (CIS) Department develop a multi-year Strategic IT Plan that builds on the IT objectives in the College's Strategic Plan.   *Status: Implemented/Resolved*   *We are pleased to see that a strategic plan has now been created. Over time the plan will need to be updated and improved. We have provided management with ISACA's guidelines for an IT Strategic Plan for their consideration.*
2   That the CIS Department's Operational Plan be clearly linked to a longer term IT plan.   *Status: Implemented/Resolved*
3   That the CIS Department's Operational Plan be expanded to include the specific tasks to be accomplished during the year, the staffing and other resources required, and timelines for completion.   *Status: Implemented/Resolved*

Web Version

Representations from Assiniboine Community College	
4	That the College develop performance measures to assess progress towards achieving the objectives set out in the Strategic Plan. *Status: Implemented/Resolved*
5	That the College continue to improve the relevance, timeliness and accuracy of reports and information available from the College's financial and student systems. *Status: Implemented/Resolved*
6	That the senior management define the expected service levels to be provided by the CIS Department and communicate these service levels to users. *Status: Work in Progress*
7	That Management monitor the actual service levels achieved. *Status: Work in Progress*
8	That the CIS Department strengthen their process for managing requests for changes to systems or reports. *Status: Implemented/Resolved*
9	That the CIS Department establish and document minimum standards and procedures for supporting the technological infrastructure. *Status: Implemented/Resolved*
10	That policies and procedures for operating the IT Inventory System be developed. *Status: Work in Progress*
11	That the College establish a "help desk" to better meet the assistance needs of both students and staff.* *Status: Implemented/Resolved*
12	That the CIS Department: • Develop documentation requirements and prioritization guidelines for assistance requests received; and identify, track, and report outcome-oriented performance measures for its assistance activity. *Status: Implemented/Resolved*
13	That the College conduct a more detailed assessment of the IT training needs of staff.* *Status: Implemented/Resolved*

Web Version

Representations from Assiniboine Community College	
14	That the College document IT purchasing policies and procedures.*
	Status: Implemented/Resolved
15	That the CIS Department prepare and retain documentation of the analysis of quotations and the rationale for vendor selection decisions.*
	Status: Implemented/Resolved
16	That the College post tenders for purchases greater than $100,000 on MERX.*
	Status: Implemented/Resolved
17	That the College periodically assess the adequacy of its IT security measures.
	Status: Implemented/Resolved
18	That the College encrypt sensitive information when transmitting between locations.*
	Status: Implemented/Resolved
19	That the College strengthen the password controls by educating all users on the importance of using more complex passwords.*
	Status: Implemented/Resolved
20	That instructors be directed not to seek access to student accounts and that assignments be placed in a separated shared directory set up for that purpose.*
	Status: Implemented/Resolved
21	That the College monitor for unauthorized network access attempts and Internet usage.
	Status: Implemented/Resolved
22	That the College better segregate its internal network from publicly accessible servers.
	Status: Implemented/Resolved
23	That the College develop and implement policies and procedures to promote a sufficiently secure IT environment.
	Status: Implemented/Resolved
24	That the College develop and implement a security awareness program for all staff and students.
	Status: Implemented/Resolved

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

9.0 Keewatin Community College - Investment in Information Technology

Original issue date: February 2002

First follow-up as at March 31, 2004 - Issue date: July 2005

Overall Status of Our Recommendations

As at our previous follow-up, the University College of the North (UCN, formerly known as Keewatin Community College) reported that 13 of our 29 recommendations had been fully implemented/resolved. As a result, 16 recommendations required additional follow-up. During our follow-up as at December 31, 2005, UCN asserted that an additional seven recommendations had been implemented/resolved and that no further actions would be taken for one recommendation. UCN reports that as at June 30, 2008, of the remaining eight recommendations, three have been implemented/resolved and five are in progress.

While progress has been made to address our recommendations, there are still a few significant recommendations outstanding. Given the amount of time that has passed since the issuance of the original report, we would encourage management to accelerate resolution of the remaining recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
29	10	5			1	13

Representations from University College of the North	
1	That the College develop a multi-year strategic IT plan.* *Status: Implemented/Resolved*
2	That the College develop a computer replacement plan and review its current minimum standard for staff desktop computers to ensure the standard is sufficient to effectively run College software.* *Status: Implemented/Resolved*
4	That senior management define the expected service levels to be provided by the IT Department, and communicate these service levels to users.* *Status: Implemented/Resolved*

Representations from University College of the North

5	That management monitor the actual service levels achieved. *Status: Work in Progress*
7	That the IT Department establish and document minimum standards and procedures for operating and supporting the technological infrastructure. *Status: Work in Progress*
8	That the College develop an inventory listing of IT equipment that captures necessary information such as components information, physical location and configuration details. *Status: Implemented/Resolved*
10	That the IT Department develop help desk service guidelines and identify, track and report outcome-oriented performance measures for its help desk. *Status: Work in Progress*
12	That management conduct a detailed evaluation of its distance education program. *Status: Work in Progress*
13	That the College develop standards for all components of the technological infrastructure.* *Status: Implemented/Resolved*
15	That the College periodically assess the adequacy of its IT security measures.* *Status: Do Not Intend to Implement* *Management indicates that while it has done an informal self assessment and will continue to take action to improve security, it does not have adequate time and resources to undertake a formal assessment program using outside consultants.*
22	That the College monitor for unauthorized network access attempts and Internet usage.* *Status: Implemented/Resolved*
23	That the College revoke, on a timely basis, access privileges for withdrawing or graduating students and for employees who leave the College's employ. *Status: Implemented/Resolved*

Representations from University College of the North	
25	That the College sanitize (erase) all computer hard disks, removable hard disks, diskettes and tapes prior to disposal.* *Status: Implemented/Resolved*
26	That the College better segregate its internal network from publicly accessible servers. *Status: Work in Progress*
28	That the College develop and implement policies and procedures to promote a sufficiently secure IT environment.* *Status: Implemented/Resolved*
29	That the College develop and implement a security awareness program for all staff and students. *Status: Implemented/Resolved*

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

10.0 Red River College of Applied Arts, Science and Technology IT Audit

Original issue date: March 2004

Overall Status of Our Recommendations

Our report contained a total of 19 recommendations. The College reported that, as at June 30, 2008, 13 recommendations have been fully implemented/resolved and that the remaining six recommendations are in progress.

Significant progress has been made to address our recommendations, and we recognize that the College is making efforts to implement the remaining recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
19	13	6				

Representations from Red River College of Applied Arts, Science and Technology	
1	That the Computer Services (CS) Department update its strategic and business plans on an annual basis and ensure that these plans are clearly linked to the IT objective in the College's 5 Year Strategic Plan and the Annual IT Systems Plan. *Status: Implemented/Resolved*
2	That the CS Department include key scheduling and resource decisions for significant initiatives in the CS Department's Annual IT Systems Plan. *Status: Implemented/Resolved*
3	That the College develop performance measures to assess progress towards achieving the IT Objective #6 (integrate Information Technology in the delivery, operation, and management of all College programs and services) set out in their strategic plan. *Status: Work in Progress*

Representations from Red River College of Applied Arts, Science and Technology

4	That management define the expected service levels to be provided by the CS Department, communicate these service levels to users, and then monitor their achievement of these service levels through the use of outcome oriented performance measures. *Status: Work in Progress*
5	That the CS Department update the asset management system and process changes in a more timely manner. *Status: Implemented/Resolved*
6	That the College clearly assign responsibility for monitoring compliance with software license agreements and that a record of all software licensing agreements be maintained by the CS Department. *Status: Implemented/Resolved*
7	That the College conduct a more detailed assessment of the IT training needs of staff in order to ensure that the appropriate level and type of training is available to users. *Status: Work in Progress*
8	That the College update its purchasing policies and procedures to better define and facilitate compliance with: • tendering guidelines; • the bid selection process; and • documentation requirements to support purchasing decisions. *Status: Implemented/Resolved*
9	That the College's major IT acquisition RFPs also include a request for quotes for lease options. *Status: Implemented/Resolved*
10	That the College's purchasing policy require that the CS Department review and approve all IT purchases. *Status: Implemented/Resolved*
11	That the College's purchasing policy require that tenders for purchases greater than $100,000 be subject to a national tendering process. *Status: Implemented/Resolved*

Web Version

Representations from Red River College of Applied Arts, Science and Technology

12	That the College conduct comprehensive security reviews on a periodic basis. *Status:* **Implemented/Resolved**
13	That responsibility for College security, including IT security be assigned to an appropriate senior official or committee. *Status:* **Implemented/Resolved**
14	That the Disaster Recovery Plan and Emergency Procedures be updated based on the results of a comprehensive threat and risk assessment and that a copy of the plan be stored off campus. *Status:* **Work in Progress**
15	That the College develop a security awareness framework. *Status:* **Implemented/Resolved**
16	That the College ensure all server rooms are appropriately protected from physical threats. *Status:* **Implemented/Resolved**
17	That the College encrypt sensitive information when transmitting between locations. *Status:* **Implemented/Resolved**
18	That the College monitor activity logs to identify inappropriate network access attempts and internet usage. The College should also consider using logon banners to inform system users of monitoring policies and practices. *Status:* **Work in Progress**
19	That the College better segregate its internal network from publicly accessible servers. *Status:* **Work in Progress**

11.0 Le Collège Universitaire de Saint-Boniface - An Examination of Le Collège de Saint-Boniface

Original issue date: August 2003

First follow-up as at September 30, 2004 - Issue date: July 2005

Overall Status of Our Recommendations

The original report issued in August 2003 contained 38 recommendations which are now all fully resolved. At the time of our initial follow-up review, as at September 30, 2004, half of the recommendations were considered resolved. By the time of our next follow-up as at December 31, 2005, sixteen more recommendations were considered resolved, leaving three recommendations for further follow-up.

We are pleased to note that the College reports that as at June 30, 2008 it has fully implemented/resolved the remaining three recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
38	19					19

Representations from Collège universitaire de Saint-Boniface	
2	That the Affiliation Agreement with the University of Manitoba be reviewed and updated to reflect the College's current needs and operating environment, given that it dates back to 1972, and that the review process ensure appropriate representation of all key stakeholders (Board, faculty, staff and students, University of Manitoba, community, and province). *Status: Implemented/Resolved*
4	That the College strengthen its business planning processes to better reflect best practices. The annual Business Plan should include resource needs, trends and risks, strategies and goals, and performance measures.* *Status: Implemented/Resolved*

Representations from Collège universitaire de Saint-Boniface

13	That the College strengthen its management control environment and controllership function to ensure appropriate stewardship of resources.*
	Status: Implemented/Resolved
15	That the College develop a human resources policy and procedures manual to operationalize the provisions of the collective agreements, to ensure fair access to College employment opportunities for students, and to assist College management in carrying out human resources activities.*
	Status: Implemented/Resolved
20	That the College's Board develop a formal strategic plan which articulates the long term strategic direction of the College. The Board, in conjunction with senior management and with input from key stakeholders, would be responsible for articulating the plan and ensuring management is held accountable for achieving the goals/objectives set.
	Status: Implemented/Resolved
22	That the College's Board conduct the President's performance evaluation on an annual basis. Such annual evaluations are an opportunity for the Board to assess senior management's performance against plans and ensure that annual objectives are achieved.*
	Status: Implemented/Resolved
24	That the College's Board conduct annual board evaluations as a way to highlight strengths and address opportunities for improvement in governance practices.*
	Status: Implemented/Resolved
25	That the College's Board establish regular training and development opportunities for its Board members in areas that enhance effective corporate governance, such as financial literacy, risk management and performance measurement.*
	Status: Implemented/Resolved
26	That the College develop an integrated plan for recruitment of foreign students to ensure that enrolment targets are met with due regard for economy and efficiency.*
	Status: Implemented/Resolved

Representations from Collège universitaire de Saint-Boniface

28	That the College develop a strategic plan for the Multimedia Centre that sets out clear objectives, production goals and measurable performance targets. This would allow the College to assess whether new projects pursued by the Centre are in keeping with the documented strategic objectives.*
	Status: Implemented/Resolved
30	That the College develop a documented strategic plan for the IT Department.
	Status: Implemented/Resolved
31	That the College develop policies and procedures regarding a number of computer security issues, such as incident reporting, email privacy, disposal of electronic data media, the use of modems, etc.*
	Status: Implemented/Resolved
32	That the College initiate a formal risk assessment process to identify and document potential computer security risks and implement security controls to reduce risk to a level acceptable to management.*
	Status: Implemented/Resolved
33	That the College initiate computer security awareness training and education efforts, such as making orientation sessions mandatory and having an ongoing program to remind users of safe computing practices.*
	Status: Implemented/Resolved
34	That the College follow a formal process for assigning staff members with access permissions to computer systems and have all users, including students and the public, periodically acknowledge that they adhere to the College's computer-related policies and procedures.*
	Status: Implemented/Resolved
35	That the College develop and communicate an Internet-use policy, and obtain computer user consent forms from all Internet users, including the public.*
	Status: Implemented/Resolved
36	That the College develop a disaster recovery plan for the IT Department.*
	Status: Implemented/Resolved

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Representations from Collège universitaire de Saint-Boniface	
37	That the College implement a program for the periodic audit of computer security.* **Status: Implemented/Resolved**
38	That the College maintain and review audit logs on the computer operating systems, on the network operating system, and on network devices, such as routers and firewalls, in accordance with benchmark practices available from computer security organizations.* **Status: Implemented/Resolved**

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

11.0 Le Collège Universitaire de Saint-Boniface – Examen du Collège de Saint-Boniface

Date de publication originale : août 2003

Premier suivi le 30 septembre 2004 – date de publication : juillet 2005

Situation générale concernant nos recommandations

Le premier rapport publié en août 2003 contenait 38 recommandations qui sont maintenant toutes mises en œuvre de manière satisfaisante. Lors de notre premier examen de suivi du 30 septembre 2004, nous avions estimé que la moitié des recommandations étaient mises en œuvre. Lors de notre prochain suivi du 31 décembre 2005, nous avions constaté que 16 recommandations avaient été mises en œuvre et que trois autres devaient faire l'objet d'un autre suivi.

Nous constatons avec plaisir que le Collège déclare que les trois dernières recommandations étaient entièrement mises en œuvre ou réglées au 30 juin 2008.

Situation des recommandations						
Total	Mises en œuvre ou réglées	En cours	Aucune mesure prise jusqu'à présent mais compte en prendre	Aucune autre mesure nécessaire	N'a pas l'intention de les mettre en œuvre	A déjà fait l'objet d'un suivi
38	19					19

Déclarations du Collège universitaire de Saint-Boniface	
2	Que le Contrat d'affiliation avec l'Université du Manitoba soit révisé et mis à jour pour illustrer les besoins et le fonctionnement actuels du Collège, compte tenu que ce contrat date de 1972, et que le processus de révision assure une représentation adéquate de tous les principaux intervenants (conseil d'administration, professeurs, employés et étudiants, Université du Manitoba, collectivité et province). *Situation : Mise en œuvre ou réglée*

Web Version

Déclarations du Collège universitaire de Saint-Boniface

4	Que le Collège renforce ses processus de planification des activités afin de mieux tenir compte des pratiques exemplaires. Le plan d'activités annuel devrait inclure les besoins en ressources, les tendances et les risques, les stratégies et les buts, ainsi que les mesures de performance.*
	Situation : Mise en œuvre ou réglée
13	Que le Collège renforce son environnement de contrôle de gestion et sa fonction de contrôle financier afin de veiller à la bonne gestion des ressources.
	Situation : Mise en œuvre ou réglée
15	Que le Collège élabore un guide de procédure et de politique en ressources humaines afin de mettre en œuvre les dispositions des ententes collectives, de veiller à donner aux étudiants un accès équitable aux possibilités d'emploi du Collège et d'aider la direction à mettre en œuvre des activités de ressources humaines.*
	Situation : Mise en œuvre ou réglée
20	Que le conseil d'administration du Collège établisse un plan stratégique formel visant à exprimer clairement la direction stratégique du Collège. Le conseil, en consultation avec les cadres dirigeants et les intervenants clés, serait chargé d'établir le plan et de veiller à ce que la direction soit tenue responsable de la réalisation de l'ensemble des buts et objectifs.
	Situation : Mise en œuvre ou réglée
22	Que le conseil d'administration du Collège évalue annuellement la performance du président ou de la présidente. Ces évaluations annuelles sont une occasion pour le conseil d'évaluer la performance des cadres dirigeants en fonction des plans et de veiller à la réalisation des objectifs annuels.*
	Situation : Mise en œuvre ou réglée
24	Que le conseil d'administration du Collège effectue des évaluations annuelles du conseil afin d'en faire ressortir les points forts et de mettre à profit les possibilités d'améliorer les pratiques de gouvernance.*
	Situation : Mise en œuvre ou réglée

Déclarations du Collège universitaire de Saint-Boniface

25	Que le conseil d'administration du Collège établisse des occasions régulières de formation et de perfectionnement pour ses membres dans les domaines qui favorisent une gouvernance d'entreprise efficace, comme la littératie financière, la gestion des risques et les mesures de la performance.* *Situation : Mise en œuvre ou réglée*
26	Que le Collège élabore un plan intégré de recrutement d'étudiants étrangers afin de veiller au respect du nombre cible d'inscriptions tout en tenant compte des principes d'économie et d'efficience.* *Situation : Mise en œuvre ou réglée*
28	Que le Collège élabore un plan stratégique pour le centre Éducatique qui établit des objectifs clairs, des buts de production et des objectifs de rendement mesurables. Cela permettrait au Collège de déterminer si les nouveaux projets entrepris par le centre Éducatique sont conformes aux objectifs stratégiques documentés.* *Situation : Mise en œuvre ou réglée*
30	Que le Collège élabore un plan stratégique documenté pour le service des technologies de l'information. *Situation : Mise en œuvre ou réglée*
31	Que le Collège élabore une politique et une procédure pour diverses questions de sécurité informatique, comme la déclaration des incidents, la confidentialité du courrier électronique, la destruction des supports de données, l'utilisation des modems, etc. *Situation : Mise en œuvre ou réglée*
32	Que le Collège commence un processus formel d'évaluation des risques afin de déterminer et de documenter les risques potentiels de sécurité informatique et de mettre en œuvre des contrôles de sécurité visant à réduire les risques à un niveau acceptable pour la direction.* *Situation : Mise en œuvre ou réglée*
33	Que le Collège établisse des activités de formation et de sensibilisation dans le domaine de la sécurité informatique, comme l'obligation de suivre des séances d'orientation et l'offre d'un programme continu visant à rappeler aux utilisateurs les pratiques informatiques sécuritaires.* *Situation : Mise en œuvre ou réglée*

Déclarations du Collège universitaire de Saint-Boniface	
34	Que le Collège suive un processus formel visant à accorder aux membres du personnel des permissions d'accès aux systèmes informatiques et qu'il demande à tous les utilisateurs, y compris les étudiants et les membres du grand public, de reconnaître périodiquement qu'ils respectent la politique et la procédure informatique du Collège.* *Situation : Mise en œuvre ou réglée*
35	Que le Collège élabore et diffuse une politique d'utilisation d'Internet et fasse remplir un formulaire de consentement concernant l'utilisation des ordinateurs par tous les utilisateurs d'Internet, y compris les membres du public.* *Situation : Mise en œuvre ou réglée*
36	Que le Collège élabore un plan de secours pour le service des technologies de l'information.* *Situation : Mise en œuvre ou réglée*
37	Que le Collège mette en œuvre un programme de vérification périodique de la sécurité informatique.* *Situation : Mise en œuvre ou réglée*
38	Que le Collège tienne à jour et examine des registres de vérification des systèmes d'exploitation informatiques, du système d'exploitation de réseau et des périphériques réseau comme les routeurs et les pare-feux, conformément aux pratiques repères que l'on peut se procurer auprès des organismes de sécurité informatique.* *Situation : Mise en œuvre ou réglée*

* Nous avons fait le suivi de cette recommandation et avons estimé qu'elle avait été réglée au 31 décembre 2005; toutefois, les résultats de ce suivi n'ont pas été déclarés publiquement.

Conservation

12.0 Department of Conservation – Sustainable Development Innovations Fund

Original issue date: Spring 1998

First follow-up as at March 31, 2004 - Issue date: July 2005

Overall Status of Our Recommendations

The Sustainable Development Innovations Fund provides support for qualifying initiatives which further the sustainability of Manitoba's economy, human health and social well-being, and which help to protect Manitoba's environment.

As at our previous follow-up, the Department of Conservation reported that seven of our 11 recommendations had been implemented/resolved, and one recommendation was no longer relevant.

Two of the three remaining recommendations were reported by the Department as implemented/resolved as at June 30, 2008. Implementation of the final outstanding recommendation is in progress. The Department has indicated that they have developed draft performance measures that are currently being tested and refined. They anticipate that the testing will be completed by the end of fiscal year 2008/09.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
11	2	1				8

Representations from the Department of Conservation	
2	That Fund management develops annual objectives for each key performance area and that these objectives be results-oriented and measurable. *Status: Work in Progress*
10	That Fund management explore opportunities to make greater use of their database analysis capabilities. *Status: Implemented/Resolved*

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Representations from the Department of Conservation

11	That Fund management develop a process for gathering the necessary information to be able to report on the full cost of operating the Fund.

Status: *Implemented/Resolved*

The Department has indicated that they have developed a process to allocate all direct costs to the Fund; however the indirect support costs are not allocated as they do not consider these costs to be significant.

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13.0 Investigation of Hecla Island Land and Property Transactions

Original issue date: August 2003

Overall Status of Our Recommendations

Our report contained a total of 30 recommendations.

As at June 30, 2008, the Department of Conservation reports that 23 recommendations are implemented, five are in progress, and that action is no longer required for two recommendations.

Significant progress has been made to address our recommendations. While certain recommendations require resolution by an external party, we encourage the Department to resolve the remaining items on a priority basis.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
30	23	5		2		

Representations from the Department of Conservation

1	That the Department seek legal advice as to its options regarding lots and property secured in the Hecla Historic Village by individuals under inappropriate circumstances.

Status: Implemented/Resolved

Charges were laid as a result of the RCMP investigation; however, court proceedings are pending. The Department was advised by independent counsel that no further action should be taken by the Department until the outcome of the RCMP investigation is known.

Web Version

Representations from the Department of Conservation

2	That the Government consider whether action should be taken to review current land holdings and to provide redress for those persons who were disadvantaged by the process used in securing land at the Hecla Historic Village. The Government may decide to seek legal advice in assisting with this assessment.
	Status: Implemented/Resolved
	The Department concluded, with assistance from independent counsel, that no individuals were disadvantaged by the lot allocation process.
3	That the Department create, and have approved by the Minister, formal terms of reference and conflict of interest guidelines to address the Hecla Historic Village Association's role in reviewing and approving building permit applications.
	Status: Action No Longer Required
	The Hecla Historic Village Association was disbanded in 2003.
4	That the Department assume responsibility for ensuring that the application of design guidelines at Hecla Island are applied uniformly in interpretation, treatment, and enforcement.
	Status: Implemented/Resolved
5	That the Department take immediate steps to resolve the subdivision of lease situation that has arisen at Hecla Island.
	Status: Implemented/Resolved
6	That pending the result of the Department of Justice's review of the problematic lot and property transactions, and of the Department seeking legal advice as recommended above, that the Department revisit the existing leasing arrangement for the Gull Harbour Marina.
	Status: Work in Progress
7	That the Department should ensure that the required Certificates of Insurance are obtained from the lessee, as stipulated in the lease agreement.
	Status: Implemented/Resolved
8	That when advisory committees are appointed by a minister, formalization of the appointment and the terms of reference associated to their tasks be completed by way of documentation. Terms of reference should address situations where potential conflicts of interest could arise.
	Status: Implemented/Resolved

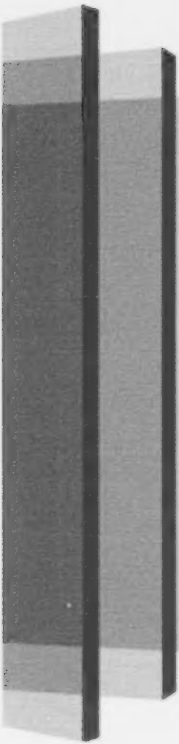## Representations from the Department of Conservation

9	That application forms which contractually bind the Province contain the date of execution, signature of the applicant(s), and a formalized witnessing process such as utilizing a notary public, commissioner of oaths or other appropriate official. *Status: Implemented/Resolved*
10	That the detail with respect to the time and date of receipt of application forms by the Department be accurately recorded in all cases. *Status: Implemented/Resolved*
11	That applications received after the required and publicized cut-off date not be considered. *Status: Implemented/Resolved*
12	That the criteria and their application for a process of this nature be approved by an appropriate level of authority. *Status: Implemented/Resolved*
13	That the Department, when confronted with a similar project, undertake a formal notification process to all those who may be eligible. *Status: Action No Longer Required*
14	That when eligibility criteria are developed and made known to the public, the criteria be followed in each case so that each transaction can be benchmarked against the stated criteria. *Status: Implemented/Resolved*
15	That when eligibility criteria change, these changes be approved in a similar manner to the approval of the original criteria. *Status: Implemented/Resolved*
16	That in those cases where an eligibility list is developed, this list be made available to the public or interested parties keeping in mind the requirements of *The Freedom of Information and Protection of Privacy Act.* *Status: Implemented/Resolved*
17	That minutes of meetings and the rationale for decisions which ultimately result in contractual arrangements between the Province and members of the public be documented and retained. *Status: Implemented/Resolved*

Web Version

Web Version

Representations from the Department of Conservation

18	That detailed records with respect to the results of all draws be documented and maintained for the length of time as defined by Statute. *Status: Implemented/Resolved*
19	That background and due diligence inquiries to validate the financial information provided by each respondent to a proposal call, including credit worthiness, be completed and documented by the Department. *Status: Work in Progress*
20	That the Department prohibit the practice of entering into verbal agreements where significant public monies are involved. The use of formal written agreements should be required in all such circumstances. *Status: Implemented/Resolved*
21	That, on a periodic basis, the Department review all legal templates to ensure they continue to protect the public interest. *Status: Implemented/Resolved*
22	That all agreements involving transfer of property under the control of the Department be formalized and fully documented. *Status: Implemented/Resolved*
23	That the Department develop formalized policies and procedures to confirm the validity of documentation received which contractually binds the Province with respect to the leasing of lots. *Status: Work in Progress*
24	That the Department develop a policy, complete with definitions of terms, to deal with public draws. *Status: Implemented/Resolved*
25	That the Department develop formalized policies and procedures to confirm the validity of documentation received which results in the disposal of a Crown asset. *Status: Work in Progress*
26	That the Department take steps to enforce Section 30(1) of *The Crown Lands Act.* *Status: Implemented/Resolved*

Representations from the Department of Conservation

27	That the Department conduct a review of the interests in Crown Land held by, or sold to, Department employees, to fully identify and address situations of conflict of interest. *Status: Implemented/Resolved*
28	That the Department seek legal advice as to retroactive enforcement of the Act. *Status: Implemented/Resolved*
29	That the Department take steps to enforce Section 10(1) of *The Executive Government Organization Act.* *Status: Work in Progress*
30	That the Department seek legal advice as to the legal status of documents signed on behalf of the Province by unauthorized employees. *Status: Implemented/Resolved* *The Department reported that Civil Legal Services advised that third parties are entitled to rely on lease documents whether or not employees had formal delegation of authority.*

Web Version

Education, Citizenship and Youth

14.0 Agassiz School Division

Original issue date: March 2001

First follow-up as at March 31, 2004 – Issue date: July 2005

Overall Status of Our Recommendations

As at our previous follow-up, the Sunrise School Division (formerly Agassiz School Division) reported that five of our six recommendations had been fully implemented/resolved. As such, only one recommendation required additional follow-up.

The Division reported that as at December 31, 2005 it had fully resolved all of our recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
6	1					5

Representations from Sunrise School Division	
6	That the Board assign responsibility for the recording and retention of board and committee meeting minutes. It should establish policies around this issue and then take steps to ensure that the policies are implemented.*
	Status: Implemented/Resolved

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

15.0 Department of Education, Citizenship and Youth - Investigation of an Adult Learning Centre in Morris-Macdonald School Division #19

Original issue date: September 2001

First follow-up as at March 31, 2004 - Issue date: July 2005

Overall Status of Our Recommendations

As at our March 31, 2004 follow-up, 44 of the 47 recommendations included in our report had been fully resolved. All of the recommendations addressed to the Red River Valley School Division (formerly Morris-Macdonald School Division) had been cleared, and only three recommendations addressed to the Department of Education, Citizenship and Youth required additional follow-up.

The Department reported that as at December 31, 2005 the remaining three recommendations were implemented/resolved. We are pleased that all of the recommendations in the 2001 report have now been fully resolved.

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
Division	17						17
Department	30	3					27
Total	47	3					44

Representations from the Department of Education, Citizenship and Youth

43	That the Department consider requesting annual audit reports on Adult Learning Centre (ALC) operations from ALCs covering the following: Enrolment; Performance Measures; Financial Statements; and Public Sector Compensation Disclosures.*
	Status: Implemented/Resolved

Representations from the Department of Education, Citizenship and Youth

44	That the Department define the scope of audit work required for enrolment and performance measurement, and that financial statements be prepared in accordance with Generally Accepted Accounting Principles.* *Status: Implemented/Resolved*
47	That the Department implement a system of control where the Mature Student High School Diplomas are only distributed to authorized locations. All diplomas should have an identifying number to allow control over issuance.* *Status: Implemented/Resolved*

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

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16.0 A Review of the Student Records Section of the Professional Certification and Student Records Unit

Original issue date: March 2004

Overall Status of Our Recommendations

All three of the recommendations included in our original report from 2004 have been addressed. The Department of Education, Citizenship and Youth reports that, as at June 30, 2008, two of our recommendations have been fully implemented. The Department indicates that they are unable to fully implement the remaining recommendation, which relates to retrieving and recording missing data, as they are missing data from the school level.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
3	2			1		
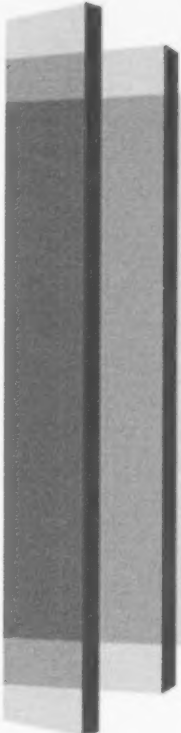
Representations from the Department of Education, Citizenship and Youth

1	That the Department develop and enforce standards for school administrative software packages used by all providers of student mark records. Consideration should be given to providing each reporting institution with the software, recording template and instruction manuals necessary to support consistent reporting. This should be supplemented by an effective training regime designed and supported by the Unit.
	Status: Implemented/Resolved

Representations from the Department of Education, Citizenship and Youth

2	That the Department develop and implement an action plan to collect and input all missing data. In particular this plan should focus on the missing record information from 1986 to 1994 and all Independent Study Program students mark records from 1989 to the present.
	Status: Action No Longer Required
	The Department reports that any remaining gaps in marks are because they have been lost or destroyed at the school level and are therefore not retrievable at the Department level. Otherwise all missing marks from that period have been retrieved.
3	That the Department set clear goals, then develop and implement an action plan to redesign the Education Information System (EIS) Collection to enhance the accuracy of the database, the timeliness of the data, and the accuracy of the reports to users of the information.
	Status: Implemented/Resolved

Web Version

Family Services and Housing

17.0 Department of Family Services and Housing - Public Housing Program

Original issue date: December 2002

Overall Status of Our Recommendations

Our December 2002 report contained 40 recommendations. During our follow-up as at December 31, 2005, the Department of Family Services and Housing reported that seven recommendations had been implemented/resolved and that they did not intend to implement one of our recommendations. This recommendation dealt with developing an action plan for updating sponsor agreements.

As at June 30, 2008, the Department reports that an additional 13 recommendations have been implemented/resolved. They also indicate that 18 of the remaining recommendations are in progress and action is no longer required for one recommendation.

We recognize that the Department has made significant progress towards implementing our recommendations. This effort will need to be sustained in order to resolve the remaining recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
40	20	18		1	1	

Representations from the Department of Family Services and Housing	
1	That Manitoba Housing Authority (MHA) perform inspections of all housing projects using appropriately detailed standardized inspection guides, and that these inspections be conducted at regular intervals of 2 to 3 years. *Status: Implemented/Resolved* *However, inspections have not necessarily been conducted at regular 2 to 3 year intervals for all housing projects.*
2	That MHA act on the results of the visual inspections conducted by our Office.* *Status: Implemented/Resolved*

Representations from the Department of Family Services and Housing

3	That an appropriately detailed process be developed to rank repairs as to their relative importance and that these rankings be used to allocate available funds. *Status: Work in Progress*
4	That all needed major repairs be scheduled in the 10 year major repair plans for each project, and that the plan track the deferral of any needed major repairs. *Status: Work in Progress*
5	That the Department annually advise Treasury Board of: • The estimated level of expenditures needed for each of the next 10 years to achieve an appropriate balance of housing stock in good and fair condition; and • The major repairs that have been deferred because of limited funding and the project specific risks associated with deferring the major repairs. *Status: Work in Progress* *MHA submitted a report to Treasury Board in January 2007 that included the estimated level of expenditures for the next five years. There was no submission made to Treasury Board in January 2008; however MHA is working to complete it.*
6	That the MHA develop life expectancies for key building elements and that the MHA and the Department work cooperatively to develop a consistent approach for using life expectancies of building elements in establishing priorities. *Status: Work in Progress*
7	That the Department develop indicators of the adequacy of the maintenance program, gather and analyze the requisite information, and develop and act on strategies to improve performance. *Status: Work in Progress*
8	That the MHA implement a more structured and documented preventive maintenance program. Such a program should include checklists of preventive maintenance tasks by building component and schedules for each task. *Status: Work in Progress*

Web Version

Representations from the Department of Family Services and Housing

9	That the MHA and the Department obtain, from housing projects with multiple floor structures, annual confirmations that comprehensive fire safety plans have been prepared or updated. *Status: Work in Progress*
10	That, on a cyclical basis, a sample of fire safety plans be assessed for adequacy. *Status: Work in Progress*
11	That staff responsible for fire safety be advised of their responsibilities and provided with appropriate training. *Status: Work in Progress*
12	That MHA and the Department develop appropriate documentation standards for the 10 year major repair plans. These standards should include documenting: • The bases and logic for determining cost estimates; and • The rationale for an item's relative priority, including the impact of the item's estimated life expectancy on the priority decision. *Status: Implemented/Resolved*
13	That MHA and the Department develop a database of the complete maintenance effort. *Status: Work in Progress*
14	That the Department and MHA develop centralized appliance inventories and replacement plans for their respective portfolios of housing projects. *Status: Implemented/Resolved*
15	That MHA and sponsors document the results of reference checks for behavioural suitability in tenant files. *Status: Implemented/Resolved*
16	That the Department revisit its tenant eligibility criteria to ensure consistency with existing practices. *Status: Implemented/Resolved*
17	That the Department and the MHA periodically assess the extent to which under-filling of housing units is occurring and the reasons for it. Based on this information, appropriate strategies should be enacted. *Status: Implemented/Resolved*

Web Version

Representations from the Department of Family Services and Housing

18	That MHA develop a more comprehensive and effective Quality Assurance Review process. *Status: Work in Progress*
19	That the rationale for placement decisions be documented, including the results of the point rating system.* *Status: Implemented/Resolved*
20	That the MHA monitor its performance regarding the length of time to place top, high, mid and low priority applicants. Based on this information, appropriate strategies should be enacted. *Status: Work in Progress*
21	That the MHA assess the validity of all "0" point assessments and strengthen controls to prevent reoccurrence.* *Status: Implemented/Resolved*
22	That MHA require confirmation annually that district offices have updated their waiting lists. *Status: Work in Progress*
23	That the Department and the MHA develop coordinated and comprehensive action plans for projects with high levels of chronic vacancies. *Status: Work in Progress*
24	That the Department develop a routine report from its management information system on the length of time units have remained vacant. This information would facilitate the monitoring of chronic vacancies and the development of action plans. *Status: Implemented/Resolved*
25	That the Department gather appropriate information regarding the reasons for unit turnovers. Based on this information, appropriate strategies should be enacted. *Status: Implemented/Resolved*
26	That the Department develop a performance framework for the Housing Division as a whole, and that it incorporate specific vacancy targets. *Status: Implemented/Resolved*

Representations from the Department of Family Services and Housing

27	That, for Rented-Geared-to-Income (RGI) tenants, the MHA and the Department include income verification in their quality assurance review processes.
	Status: Implemented/Resolved
28	That, for Employment Income Assistance (EIA) tenants, the MHA and the Department coordinate their income verification processes with that of the EIA program.
	Status: Action No Longer Required
29	That MHA promptly require direct ongoing payment of rent from the EIA program for EIA tenants that demonstrate difficulty in meeting rental obligations when due.*
	Status: Implemented/Resolved
30	That MHA issue guidelines to help property managers apply MHA collection policies in a consistent manner.
	Status: Implemented/Resolved
31	That the quality assurance review process encompass collection practices, particularly in projects experiencing high arrears.
	Status: Work in Progress
32	That the Department update the Handbook for Sponsors.
	Status: Work in Progress
33	That the Department develop an action plan for updating sponsor agreements. The action plan should encompass a reasonable time frame of from 5 to 10 years.*
	Status: Do Not Intend to Implement
	The Department obtained a legal opinion that suggests that Manitoba Housing Renewal Corporation may not unilaterally terminate or insist on amending original operating agreements without cause.
34	That the Department develop a 3 to 5 year operational review plan that includes all sponsor-managed projects. We also recommended that the risk based approach and decisions be documented.
	Status: Work in Progress

Representations from the Department of Family Services and Housing

35	That the Department further develop its operational review questionnaire for sponsor-managed projects and that the questionnaire include subsequent follow up procedures.
	Status: Implemented/Resolved
36	That the Department include, as part of the sponsors' reporting requirements, financial projections based on second and third quarter results, with estimated variances, action plans and budget amendment requests.*
	Status: Implemented/Resolved
37	That the review of audited financial statements of sponsor-managed projects be included in the budget preparation process.
	Status: Work in Progress
38	That guidelines be developed to assist staff in the quarterly review of operational performance and cash balances.*
	Status: Implemented/Resolved
39	That the Department develop a budget preparation checklist for sponsor-managed projects.*
	Status: Implemented/Resolved
40	That the Department amend its budgeting process for sponsor-managed projects to require approval by the manager of the sponsor-managed projects Branch when predetermined risk conditions exist within the proposed budget.
	Status: Implemented/Resolved

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

18.0 Department of Family Services and Housing – Child, Family and Community Development Branch – Agency Accountability

Original Issue Date: Summer 1999

First follow-up as at December 31, 2004 – Issue date: July 2005

Overall Status of Our Recommendations

Our report contained a total of six recommendations. As of our initial follow-up as at December 31, 2004 none of our recommendations had been resolved. During our follow-up as at December 31, 2005 all six recommendations remained in progress.

The Department of Family Services and Housing is reporting that as at June 30, 2008 five recommendations are in progress and that action is no longer required for one recommendation.

Given the length of time these recommendations have been outstanding, the Public Accounts Committee may wish to explore the status of the remaining recommendations and the actions planned by the Department.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
6		5		1		

Representations from the Department of Family Services and Housing

1	That Branch management negotiate, within a reasonable time period, service purchase agreements with all remaining agencies, and that an implementation plan be developed.
	Status: Work in Progress
	Management indicates that there is only one agency that has not concluded a Service Purchase Agreement with the Division.

Web Version

Representations from the Department of Family Services and Housing

2	That Branch management conduct, on at least a bi-annual basis, detailed comparative analyses of agency expenditures against the approved funding models. When these analyses indicate significant variances, the Branch should determine whether funds are being appropriately spent on approved programs or update the input elements of its funding models to reflect the significant or permanent changes to agency circumstances. *Status: Work in Progress*
3	That Branch management review agency budgets, in the absence of service purchase agreements, to determine whether they are consistent with the approved funding levels. *Status: Action No Longer Required*
4	That Branch management ensure an appropriate degree of analytical effort is conducted for various levels of financial commitment and amend its policies and procedures, including documentation requirements, accordingly. *Status: Work in Progress*
5	That Branch management initiate timely actions to obtain the information it needs from agencies which have not complied with their reporting obligations. *Status: Work in Progress*
6	That Branch management expand the nature of information provided to the Legislative Assembly to include, as it becomes available, information on the planned and actual performance of the Branch. *Status: Work in Progress*

19.0 Department of Family Services and Housing – Child Day Care Program – Financial Subsidies

Original issue date: Autumn 1997

First follow-up as at March 31, 2001 – Issue date: February 2002

Second follow-up as at March 31, 2004 – Issue date: July 2005

Overall Status of Our Recommendations

As at our March 31, 2004 follow-up, four of our seven recommendations included in our report had been fully resolved. As such, additional follow-up on three recommendations was required.

The Department of Family Services and Housing reported that as at December 31, 2005 the remaining three recommendations were implemented/resolved, therefore all of the recommendations in the 1997 report have now been fully resolved.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
7	3					4

Representations from the Department of Family Services and Housing

1	That the Branch develop a policy regarding the referral of applications to the investigation unit.* *Status: Implemented/Resolved*
2	That the Department develop measurable results-oriented program objectives and related program performance measures.* *Status: Implemented/Resolved*
4	That the information to the Legislative Assembly include sufficient details about the planned and actual performance levels for key output and outcome measures.* *Status: Implemented/Resolved*

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

20.0 Lions Club of Winnipeg Housing Centres

Original issue date: March 2001

First follow-up as at March 31, 2004 – Issue date: July 2005

Overall Status of Our Recommendations

The March 2001 report included 41 recommendations. As of our initial follow-up, we considered 32 of the recommendations to be cleared. As a result, nine recommendations required additional follow-up - eight addressed to the Lions Club of Winnipeg Housing Centres (LCWHC), and one addressed to the Department of Family Services and Housing.

Five of the remaining nine recommendations were reported by LCWHC as implemented/resolved as at December 31, 2005. In its June 30, 2008 progress report, LCWHC stated that two additional recommendations have been implemented/resolved and one recommendation remains in progress, relating to the development of an overall strategic plan. The Department reported that as at June 30, 2008 it has implemented/resolved its final recommendation.

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed- up
LCWHC	31	7	1				23
Department	9	1					8
WRHA	1						1
Total	41	8	1				32

Representations from Lions Club of Winnipeg Housing Centres

6	That the Board develop an overall strategic plan for the organization that ensures a systematic approach to sustaining the properties, planning for future directions, and monitoring of organizational performance.
	Status: Work in Progress

Web Version

Representations from Lions Club of Winnipeg Housing Centres

9	That the Board monitor budget expenditures and variances, and ensure that it receives comprehensive business plans linked to financial budgets in making future decisions. The sole reliance on internal management for all information also needed to be addressed by this Board, as multiple sources of information can provide new perspectives and alternatives.
	Status: Implemented/Resolved
13	That in future, the Board conduct regular self-assessments of its performance.*
	Status: Implemented/Resolved
18	That the LCWHC Board adopt a more formal process to approve contractual arrangements with, and expense accounts of, its Executive Directors. It should also require appropriate documentation of expenses.*
	Status: Implemented/Resolved
25	That the LCWHC establish a formal capitalization policy.*
	Status: Implemented/Resolved
32	That LCWHC ensure that all cost allocations are valid and appropriately documented.
	Status: Implemented/Resolved
36	That LCWHC and the Province undertake a comprehensive review of human resource and quality of care issues in order to assess whether employee concerns are warranted.*
	Status: Implemented/Resolved
38	That LCWHC ensure restricted cash is on hand for each entity.*
	Status: Implemented/Resolved

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

Web Version

Representations from the Department of Family Services and Housing

37	That the Province review its monitoring practices and its authorities under existing agreements with a view to taking such action as may be necessary to improve its monitoring rights and control of the use of public monies.
	Status: Implemented/Resolved
	Project Operating Agreements are being negotiated, which will establish new arrangements between Manitoba Housing Renewal Corporation and LCWHC, but these agreements are still in draft form.

21.0 Investigation of Hydra House Ltd.

Original issue date: June 2004

Overall Status of Our Recommendations

Our report on the Investigation of Hydra House Ltd. was released in June 2004. Subsequent to its release, an accounting firm was appointed interim manager to ensure financial accountability. The Department of Family Services and Housing transferred the operations (staff and care of residents) from Hydra House to St. Amant Centre effective March 16, 2005. Given that funding is no longer being provided to Hydra House Ltd., follow-up was not required for all nine of the recommendations addressed to Hydra House Ltd.

Of the remaining 11 recommendations to the Winnipeg Regional Health Authority (WRHA) and the Department, five are implemented/resolved, three do not require any further action, and three remain in progress. We are pleased to see the efforts that have been made in implementing our recommendations, and we encourage the Department to fully resolve these remaining recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
Hydra House Ltd.	9				9		
WRHA	1	1					
Department	10	4	3		3		
Total	20	5	3		12		

Representations from the Department of Family Services and Housing on behalf of Hydra House Ltd.

1	That Hydra House Ltd. reduce the use of public monies for personal purposes, and with direction from the Department, follow reasonable salary and expense policies. *Status: Action No Longer Required*
2	That Hydra House Ltd. review all T4 submissions to ensure that all information has been completely and accurately reported to the CCRA. *Status: Action No Longer Required*

Web Version

Representations from the Department of Family Services and Housing on behalf of Hydra House Ltd.

3	That Hydra House Ltd. develop a formal policy and procedures for meal and entertainment charges that would be acceptable to the Department. *Status: Action No Longer Required*
4	That Hydra House Ltd. develop formal policy and procedures over the use of corporate credit cards. At a minimum, the policy should include a formal review and approval process and the requirement that supporting documentation be maintained for all transactions. *Status: Action No Longer Required*
5	That Hydra House Ltd. financial statements include a separate statement of administrative expenditures in accordance with Department guidelines. *Status: Action No Longer Required*
6	That Hydra House Ltd. disclose meal and entertainment expenses separately as an administration expense and not as care costs under the various program statements in its audited financial statements. *Status: Action No Longer Required*
7	That Hydra House Ltd. retain all supporting financial related documentation in the future in accordance with legislation. *Status: Action No Longer Required*
8	That Hydra House Ltd. ensure that all transactions and agreements utilizing public monies be accurately and completely documented. In order to ensure that value for money is obtained for required services, tenders and/or quotes should be used, and documentation maintained. *Status: Action No Longer Required*
9	That Hydra House Ltd. complete the sale transactions of the two vehicles by arranging payment from the owner and the personal assistant to the owner in the amount of the retail value of the vehicles at the time of sale plus interest or declare the taxable benefit. *Status: Action No Longer Required*

Representations from the Winnipeg Regional Health Authority (WRHA)

1	That, in the future, the WRHA implement Service Purchase Agreements (SPAs) with any funded external service providers to reduce undue risk and ensure that public monies are utilized for the purposes intended.
	Status: Implemented/Resolved

Representations from the Department of Family Services and Housing

1	That the Department seek legal advice and assess whether it can take action to recover public monies that were not used by Hydra House Ltd. to provide client care services in Manitoba.
	Status: Implemented/Resolved
	The Department obtained legal advice and as a result did not initiate any action to recover public monies from Hydra House Ltd.
2	That in light of our findings, the Department review the level of funding provided to Hydra House Ltd.
	Status: Action No Longer Required
3	That the Department consider surplus funds accumulated by Hydra House Ltd. in future funding decisions.
	Status: Action No Longer Required
4	That Child Protection and Support Services (CPSS) and the Adult Services Branch (ASB) staff ensure that they have all the relevant financial information of Hydra House Ltd. that is required to better facilitate decision making when reviewing per diem rates and funding levels.
	Status: Action No Longer Required
5	That the Department establish target dates and implement Service Purchase Agreements (SPAs) with all funded for-profit and not-for-profit external service providers to reduce undue risk and ensure that public monies are utilized for the purposes intended.
	Status: Implemented/Resolved

Web Version

Representations from the Department of Family Services and Housing

6	That the Department update its financial accountability requirements for both not-for-profit and for-profit external service providers, ensuring that all funded external service providers are equitably funded and monitored. *Status: Work in Progress*
7	That the Department reassess their reporting requirements from external service providers to ensure that they receive appropriate information to enable them to effectively monitor the spending of public monies by external service providers. This would include: • Updating the Agency Reporting Requirements (ARR) to communicate that annual audited financial statements of external service providers should be prepared in accordance with GAAP; • Updating the ARR to request that each external service provider, whether for-profit or not-for-profit, submit an audited statement of compensation paid in excess of $50,000 annually to the Department; • Requiring that external service providers submit administration and central cost details; • Developing formal procedures, for use by CPSS and ASB staff, to analyze information received and to follow up required information that has not been submitted by external service providers. The procedures could include penalty provisions for non-compliance by external service providers. *Status: Implemented/Resolved*
8	That the Department formally assign responsibility to monitor and review the entire operations of those external service providers that receive funding from a number of sources. This review should include an analysis and the appropriateness of each type of funding received. *Status: Implemented/Resolved*
9	That CPSS and the ASB develop appropriate funding models which can be used as an effective funding tool and measurement tool for evaluating actual external service provider performance. Formal policies should be in place to ensure that detailed reviews of the funding models are done at least every two to three years to determine that cost components are still realistic. *Status: Work in Progress*

Web Version

Representations from the Department of Family Services and Housing

| 10 | That CPSS and ASB establish a benchmark as to the acceptable level of administration and central support costs that an external service provider should incur and allocate to funded programs. This could also involve the development of guidelines on travel, meals, and entertainment expenses, etc. |
| | *Status: **Work in Progress*** |

22.0 Family Services and Housing – Child Protection and Support Services

Original issue date: March 2004

Overall Status of Our Recommendations

Our report contained a total of 12 recommendations. The Department of Family Services and Housing reports that as at June 30, 2008 three recommendations have been implemented/resolved, and nine are in progress.

The Department has made some progress in addressing our recommendations; however there are still several substantial recommendations yet to be implemented.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
12	3	9				

Representations from the Department of Family Services and Housing

1	That the Department review and update the Child Care Treatment Centre (CCTC) policies and procedures manual on a regular basis. *Status: Implemented/Resolved*
2	That the Department amend the policies in respect of funding decisions to include a review of the most recent audited financial statements of CCTCs, and that consideration be given to incorporating an analysis of the quality of service. Further, we recommend that the Department reassess the usefulness of the funding models and, if these are determined to be useful, that appropriate processes be put in place to ensure that current models are in place and used effectively. *Status: Work in Progress*
3	That the Department establish and document procedures to ensure that the CCTC grant recipients are continuing to meet their program objectives. *Status: Work in Progress*

Representations from the Department of Family Services and Housing

4	That the Department fully document funding decisions for grants to CCTCs.
	Status: Work in Progress
5	That the Department obtain signed service purchase agreements from each of the CCTCs as soon as possible. These agreements should clearly communicate the specific expectations, requirements and responsibilities of the grant recipients and of the Department. They should also contain a reference to the powers of the Auditor General to conduct an examination or audit in respect of the public money they receive.
	Status: Work in Progress
	Management indicates that Service Purchase Agreements are in place for three of the four CCTCs.
6	That the Department develop appropriate action plans to respond to CCTCs that regularly miss the deadlines established by the Department for its agency reporting requirements.
	Status: Work in Progress
7	That the Department establish and implement a process for taking timely, effective action in response to failures by CCTCs to provide required accountability information.
	Status: Work in Progress
8	That the Department ensure that interim financial statements from the CCTCs are obtained only when there is an identified need.
	Status: Implemented/Resolved
9	That the Department modify the financial reporting disclosure requirement for long term debt to be consistent with that used in CCTC financial statements.
	Status: Implemented/Resolved
10	That the Department implement and document monitoring procedures to ensure the funds provided to the CCTCs are being spent for the purposes intended. When this is fully established, it would be appropriate for the Department to review its own performance reporting on this program with a view to strengthening the accountability information it provides to members of the Legislative Assembly.
	Status: Work in Progress

Web Version

Representations from the Department of Family Services and Housing	
11	That the Department document policies and procedures identifying instances where an evaluation, audit or a review of a CCTC is required. *Status: Work in Progress*
12	That the Department establish a cycle for its quality assurance reviews of the CCTC facilities, to ensure each CCTC facility would be reviewed within a reasonable time frame. *Status: Work in Progress*

Web Version

23.0 Investigation of the Maintenance Branch of the Manitoba Housing Authority

Original issue date: November 2004

Overall Status of Our Recommendations

Our report from 2004 contained a total of 21 recommendations. Manitoba Housing Authority (MHA) reports that, as at June 30, 2008, ten recommendations have been implemented/resolved and that the remaining 11 recommendations are in progress.

While MHA has made significant progress in addressing our recommendations, there are still several substantial recommendations yet to be implemented. We would encourage management to accelerate resolution of the remaining recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
21	10	11				

Representations from the Department of Family Services and Housing

1	That the Department annually advise Treasury Board: • Of the estimated level of expenditures noted for each of the next five years through the submission of the five-year plan in order to ensure that the housing stock is maintained in good and fair condition; and • Of the major repairs that have been deferred because of funding limitations and the risks associated with deferring these major repairs. *Status: Work in Progress* *MHA submitted a report to Treasury Board in January 2007 that included the estimated level of expenditures for the next five years. There was no submission made to Treasury Board in January 2008; however MHA is working to complete it.*

Representations from the Department of Family Services and Housing

2	That MHA revisit the conduct of and documentation related to the inspection process to ensure that the estimates of cost are sufficiently documented and supported. *Status: Implemented/Resolved*
3	That MHA undertake a review of the Maintenance Coordinator job description in order to assess the appropriateness of current staffing levels and workload distribution. *Status: Work in Progress*
4	That MHA develop and implement a formal ethics policy and training for all MHA staff. *Status: Implemented/Resolved*
5	That MHA develop and implement a dedicated ethics phone line and/or e-mail box to provide an opportunity for staff members, who may wish to remain anonymous, to report unethical behaviour or statutory violations and/or to seek guidance when faced with ethical dilemmas. *Status: Implemented/Resolved*
6	That MHA consider a central purchasing function under the direction of a qualified purchasing officer that would establish Service Standing Agreement Contracts, categorized by trade, for the purchase of high volume repair and maintenance materials and supplies. *Status: Implemented/Resolved*
7	That MHA re-establish regular staff meetings between Maintenance Coordinators and Building Superintendents, and their supervisors. *Status: Implemented/Resolved*
8	That MHA establish internal communication policies, where appropriate, to ensure that all concerns and issues identified to management are acted upon and the results are communicated to those concerned in a timely manner. *Status: Work in Progress*
9	That MHA establish quarterly meetings between executive level managers and senior managers from each of the business lines so that all management are sufficiently informed and so are able to meet the goals and directions of the organization. *Status: Implemented/Resolved*

Representations from the Department of Family Services and Housing

10	That MHA complete their development of policies and procedures. These policies and procedures should address management of the tendering process. *Status: Implemented/Resolved*
11	That MHA review the current tendering process to establish an appropriate segregation of duties whereby no individual in any staff position is involved in more than one phase of the process. *Status: Work in Progress*
12	That MHA develop supplier service evaluation criteria and procedures to identify and assess vendors' qualifications and develop an approved listing of vendors. These policies should, at a minimum, include processes for verifying qualifications; monitoring contract performance; and, a documented process for the termination of contracts. *Status: Work in Progress*
13	That MHA develop internal policies that reflect, and are consistent with, *The Residential Tenancies Act* provisions for the disposition of abandoned tenant property. These policies should, at a minimum, provide guidance on storage and security; provide for random monitoring of inventoried items; and, controls to ensure the goods are disposed of in the manner directed by Residential Tenancies Branch. *Status: Implemented/Resolved*
14	That MHA implement a perpetual inventory system that would allow them to identify and monitor the ongoing purchase and disposition of office furniture, office equipment, project equipment and consumable goods. *Status: Work in Progress*
15	That MHA develop detailed rules for the input of data into the Maintenance Management System (MMS) along with system enhancements which direct the input of selections to accomplish consistent categorization of expenses. Proper categorization would allow management to receive accurate and consistent information on a timely basis. *Status: Work in Progress*
16	That MHA provide a comprehensive and ongoing training program for all MMS users. *Status: Work in Progress*

Web Version

Web Version

Representations from the Department of Family Services and Housing	
17	That MHA consider developing processes to compare MHA costing with industry standards to ensure that MHA is paying reasonable prices.
	Status: Implemented/Resolved
18	That MHA undertake a review to assess the functionality of the MMS and its interface with other accounting and control systems used by the Department.
	Status: Implemented/Resolved
19	That the MHA review Board membership and revisit the concept of stakeholder representation on the Board.
	Status: Work in Progress
20	That the MHA Board formally appoints a Corporate Secretary as required by By-Law #1.
	Status: Work in Progress
21	That considering the current needs of the aging MHA housing stock, we recommend that MHA make every effort to complete the implementation of the audit recommendations contained in the OAG report of December 2002 in a timely manner.
	Status: Work in Progress

Finance

24.0 A Review of Crown Corporations Council

Original issue date: March 2004

Overall Status of Our Recommendations

Our report contained a total of six recommendations. Four of the recommendations were addressed to the Crown Corporations Council (Council) and two recommendations were directed to the Province. As at June 30, 2008 Council reports that it has implemented/resolved one of our recommendations.

A discussion around this report took place at the Public Accounts Committee meeting held on April 23, 2008. Council and the Province indicated that they do not intend to implement the remainder of the recommendations. The Province indicated that a formal review of, or amendments to, *The Crown Corporations Public Review and Accountability Act* (the Act) is not required as there is already sufficient oversight and accountability in place for the public through annual reports and committees and through each electoral mandate. Council maintains that their current approach to fulfilling their mandate is adequate.

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
Province	2					2	
Council	4	1				3	
Total	6	1				5	

Representations from the Province

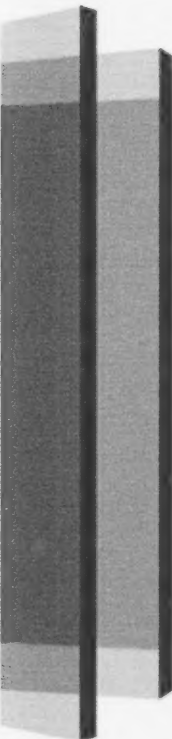| 1	That Government consider undertaking a comprehensive review of *The Crown Corporations Public Review and Accountability Act.* A comprehensive review would include examination of such questions as:
	   a) What are the current and projected needs of the crown sector?
	   b) What performance expectations does Government have of the crown sector?
	   c) What safeguards does Government want in place to ensure the health of crowns and appropriate accountability of the crowns?
	   d) Do the current purpose, mandate, and powers of Council continue to meet the needs of Government?
	   e) How have Council's activities under the current mandate contributed to improvements in the Crown sector?
	
	Status: Do Not Intend to Implement

2	If Government decides not to undertake a comprehensive review of The Act that it consider amendments to The Act to:
	   a) clarify:
	      - the meaning of "facilitate in cooperation with"; [Clause 6(1)(a) and (b)]; and
	      - expectations relative to the requirement to "ensure" consistent practices. [Clause 6(1)(c)]
	   b) provide for facilitation under Clause 6(1)(c) in relation to Council's mandate to ensure consistent practices.
	   c) assign to Council or another entity responsibility for monitoring and enforcing compliance by the designated crowns with the various obligations placed on them under The Act namely, monitoring whether crowns are complying with the statutory requirement:
	      - to conduct a review of their strategic plan and performance under that plan at least once every 5 years [Clause 13(1)(d)];
	      - to hold a public meeting at least once in each year in Winnipeg and at least two other centers, including one in northern Manitoba and one elsewhere in Manitoba, as determined by the board [Clause 13(1)e)];
	      - that every board of a corporation shall develop and adopt guidelines respecting conflicts of interest for employees of the corporation in accordance with general guidelines developed by Council [Subsection 13(2)];

Representations from the Province

- that the chairperson of a corporation forward to the minister responsible for the corporation after each meeting of a board, the chairperson's report on the business transacted at the meeting with supporting documentation for every decision recorded in the minutes of the meeting [Subsection 14(3)];
- that designated crowns maintain a record of each complaint received from the public, how it was investigated, the resolution and the reasons for resolving the complaint in the manner selected [Subsection 24(1)]; and

d) add a new provision that requires at least once every five years an independent review of Council in accordance with guidelines provided by the minister. This review could include consideration of the appropriateness of the crowns designated under Council's purview and the suitability of Council's mandate and practices in relation to current needs among the crowns.

Status: Do Not Intend to Implement

Web Version

Representations from the Crown Corporations Council

3	While Government gives consideration to the above legislative amendments to the Act, we recommend that Council consider the merits of: a) Taking a more proactive approach to facilitation in cooperation with the designated crowns. For example, Council could develop, in consultation with the designated crowns a set of criteria reflecting best practices in writing mandates and statements of purpose that build on Council's current practice of assessing whether the mandate is consistent with the crowns' legislation and other directives or priorities of government. Council could also develop and implement a strategy of on-going initiatives to promote the use of performance measurement by the designated crowns and to assist them in their efforts to apply best practices in this field. This could include the development of a common set of performance indicators in consultation with crowns. and b) Adopting a more robust approach to ensuring consistent practices among the designated crowns. *Status: Do Not Intend to Implement*
4	That Council develop a formal protocol for dealing with instances in which a designated crown does not wish to disclose information to Council that Council believes it needs in order to maintain its ability to fulfill its advisory role. *Status: Do Not Intend to Implement*
5	That Council develop and implement a process for periodically surveying government and the designated crowns on their satisfaction with how Council interprets and carries out its mandate. *Status: Do Not Intend to Implement*
6	That Council develop a performance measurement framework that enables it to focus on public reporting of its outcomes. *Status: Implemented/Resolved*

Infrastructure and Transportation

25.0 Department of Transportation and Government Services - Planning for Highway Construction, Rehabilitation and Maintenance

Original issue date: Spring 1998

First follow-up as at March 31, 2004 - Issue date: July 2005

Overall Status of Our Recommendations

Our 1998 report contained three recommendations. These recommendations required substantial improvements to the Department of Infrastructure and Transportation's planning, costing and follow-up processes. Fully implementing our recommendations will contribute towards ensuring the Department has the information and processes needed to maximize the effectiveness of decisions made.

Given that these recommendations were issued ten years ago, by now we would have expected them all to have been resolved in some way. However, all three of the recommendations are still reported as being in progress as at June 30, 2008. Because of the importance of these recommendations, the Public Accounts Committee may wish to explore the status of the remaining recommendations and the actions planned by the Department.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
3		3				

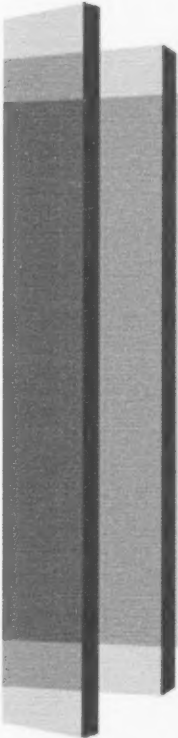### Representations from the Department of Infrastructure and Transportation

1	That the Department develop a comprehensive documented analysis of the relative emphasis of the various planning inputs (being highway needs, benefit/cost analysis and socio-economic factors for each project) to demonstrate the rationale for construction and rehabilitation project priorities.
	Status: Work in Progress

Representations from the Department of Infrastructure and Transportation

2	That the Department adopt a least lifetime cost methodology in determining rehabilitation and maintenance strategies, priorities and budgets.
	Status: Work in Progress
3	That the Department establish a process to conduct post-implementation reviews of a sample of completed construction and rehabilitation projects to determine whether anticipated benefits were achieved. The Department should use the results of these reviews to enhance the planning and delivery of future projects.
	Status: Work in Progress

Intergovernmental Affairs

26.0 Department of Intergovernmental Affairs - Investigation of the Rural Municipality of St. Clements

Original issue date: September 2002

Overall Status of Our Recommendations

Our September 2002 report contained a total of 12 recommendations. Eleven of these recommendations were addressed to the Rural Municipality of St. Clements (RM) and one recommendation was addressed to the Department of Intergovernmental Affairs.

During our follow-up as at December 31, 2005, the RM reported that seven of the eleven recommendations addressed to them had been implemented/resolved. The remaining five recommendations, including the one addressed to the Department, were in progress.

As at June 30, 2008, two additional recommendations have been implemented/ resolved.

Given the ongoing effort that is required to address governance issues (recommendation #11), we have chosen to report the status of this recommendation as implemented/resolved, however the RM should not lose sight of the fact that effective governance requires a long-term effort.

Similarly, the one recommendation addressed to the Department is also of an ongoing nature. The recommendation relates to the need for the Department to ensure that municipalities follow proper governance practices. The Department reports that this recommendation is implemented/resolved, however we continue to emphasize the importance of a sustained effort in this area.

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
RM	11	8	3				
Department	1	1					
Total	12	9	3				

Representations from Rural Municipality of St. Clements

1	That the RM operate in compliance with *The Municipal Act* and *The Municipal Council Conflict of Interest Act.* To assist in this regard, the RM could develop the following: • A summary of the mandatory and discretionary provisions in the relevant legislation to be used as a guide and reference for the future activities of the RM; and • A summary of activities where municipalities are required to act under by-laws as per *The Municipal Act,* to be used as a guide and reference by Council and the RM's administration.* ***Status: Implemented/Resolved***
2	That the RM significantly improve its overall monthly and annual financial budgeting, accounting, reporting, and disclosure practices. ***Status: Work in Progress***
3	That the RM significantly improve its capital budgeting, contracting and project management practices.* ***Status: Implemented/Resolved***
4	That the RM respond to the recommendations of their external auditors, as presented in their supplementary report, on a timely basis.* ***Status: Implemented/Resolved***
5	That the RM develop policies and procedures for the recording of capital assets, undertake a detailed review of the capital asset general ledger accounts, and establish capital asset listings to document the assets currently held by the RM. ***Status: Work in Progress***
6	That the RM develop and implement a formal policy over expenditure authority, including delegation of authority.* ***Status: Implemented/Resolved***
7	That the RM establish a tendering policy that is applied consistently for significant purchases of goods and services. ***Status: Work in Progress***
8	That, in the future, Council formally approve all tipping fee rates at the regional landfill facility prior to users being charged the rates.* ***Status: Implemented/Resolved***

Representations from Rural Municipality of St. Clements

9	That the RM develop and implement a formal policy and procedures over sundry accounts receivable identifying conditions whereby credit will or will not be provided to staff and/or councillors and addressing monitoring and collection procedures.* *Status: Implemented/Resolved*
10	That the RM develop and implement a formal policy and procedures over the monitoring and timely collection of outstanding tax assets receivable.* *Status: Implemented/Resolved*
11	That the Council significantly improve its governance practices in order to ensure effective management and oversight of the RM. *Status: Implemented/Resolved*

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

Representations from the Department of Intergovernmental Affairs

1	That the Department review the results of this investigation with a view to considering its role in ensuring that municipalities follow proper governance practices including compliance with legislation, and financial accountability and transparency. *Status: Implemented/Resolved*

27.0 Review of Municipal Financial Accounting and Reporting Standards in Manitoba

Original issue date: September 2002

First follow-up as of February 2004 - Issue date: March 2004

Overall Status of Our Recommendations

Our report only included one recommendation for the Department around the preparation of municipal financial statements. We are pleased with the progress to date.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
1		1				

Representations from the Department of Intergovernmental Affairs

1	That the Department of Intergovernmental Affairs consider what role it can undertake in encouraging financial statements of municipalities to be prepared in accordance with the Public Sector Accounting Board (PSAB) recommendations of the Canadian Institute of Chartered Accountants, which in turn would have municipalities preparing annual audited financial statements in compliance with Section 183(1) of *The Municipal Act.* • This could involve discussions with the Institute of Chartered Accountants of Manitoba (ICAM), the Association of Manitoba Municipalities (AMM), and the Manitoba Municipal Administrators' Association (MMAA) to develop a time table for adopting generally accepted accounting principles over a short period of time; eliminating the prescribed form in favour of a general requirement for financial statements to be prepared in accordance with PSAB; invitation of PSAB representatives to conduct training in Manitoba; discussions with the ICAM to inform the professions of changes; and having municipalities discuss with their external auditors a timetable for adopting generally accepted accounting principles as soon as possible so that they can move into compliance with *The Municipal Act.*

Web Version

Representations from the Department of Intergovernmental Affairs

- The Department could prescribe a standard audit opinion that states that financial statements are *"in accordance with recommendations made by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants"*.

Status: Work in Progress

The Department has indicated that for the year ended December 31, 2009, each of the financial statements for the municipalities is expected to be prepared in accordance with PSAB standards.

Web Version

Justice

28.0 Department of Justice - Maintenance Enforcement Program

Original issue date: Autumn 1997

First follow-up as at March 31, 2001 - Issue date: February 2002

Second follow-up as at March 31, 2004 - Issue date: July 2005

Overall Status of Our Recommendations

As of our March 31, 2004 follow-up, the Department of Justice reported that eight of our 18 recommendations had been fully implemented/resolved. As such, ten recommendations required further follow-up.

During our follow-up as at December 31, 2005, the Department reported that they do not intend to implement our recommendation about full costing of the program, thus leaving nine recommendations to be followed-up.

The Department asserts that eight of the nine remaining recommendations are contingent upon the implementation of a new information technology system, or significant increases in staff resources to manage the manual processes. However, it was not until 2004 that the Maintenance Enforcement Program officials concluded that acquiring and tailoring the Alberta maintenance enforcement information system would be the most cost effective solution. The Department reports that as at June 30, 2008, an agreement has been signed with the Alberta Ministry of the Attorney General to allow Manitoba to use their information system. Tenders for the first phase of the modification project have been received and contract negotiations are underway with the selected consulting firm. A timeframe for implementation has not yet been determined.

Although the Department has made some progress, given that these recommendations were issued 11 years ago, we would have expected them all to have been resolved by now. We recognize that the system implementation is a significant undertaking and encourage the Department to complete the project.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
18	1	8			1	8

Representations from the Department of Justice

2	That management enhance data input processes to reduce the risk of undetected input errors. *Status: Work in Progress*
4	That enforcement officers review all orders in default, on a periodic basis, to determine what enforcement actions are required. *Status: Work in Progress*
5	That management develop a more comprehensive quality assurance file review process and related policies and procedures. *Status: Implemented/Resolved*
7	That management review the enforcement action coding system to ensure its completeness, appropriateness, and ease of recording. *Status: Work in Progress*
8	That management enhance the Maintenance Enforcement information system by automating all enforcement actions. *Status: Work in Progress*
9	That management enhance the activity log update process to facilitate the entry of pertinent information. *Status: Work in Progress*
10	That management enhance the Maintenance Enforcement information system to automatically notify officers of variable order income reports that are due. *Status: Work in Progress*
11	Upon the development of measurable, results-oriented objectives, we recommend that management design and implement system enhancements that would provide management with meaningful performance information. *Status: Work in Progress*
12	That information to the Legislative Assembly include sufficient details about the planned and actual performance levels for key output and outcome measures. *Status: Work in Progress*

Web Version

Representations from the Department of Justice

13	That Departmental management account for the full costs of the program.*
	*Status: **Do Not Intend to Implement***
	Management indicated that this would be a significant change in the accounting practices which extend beyond the program level and cross departmental lines. As such, no further action is planned to develop full-cost accounting for the program.

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

Web Version

29.0 Department of Justice - The Fine Option Program

Original issue date: March 2001

First follow-up as at March 31, 2004 - Issue date: July 2005

Overall Status of Our Recommendations

As at our previous follow-up, the Department of Justice reported that five of our seven recommendations had been fully implemented/resolved. During our follow-up as at December 31, 2005 the Department reported that one additional recommendation was implemented/resolved, thus leaving one recommendation to be followed-up.

In its June 30, 2008 progress report the Department stated that the one outstanding recommendation, relating to developing a cyclical schedule for reviewing Community Resource Centers across the Province, is in progress. The Department should make the effort to resolve this final issue.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
7	1	1				5

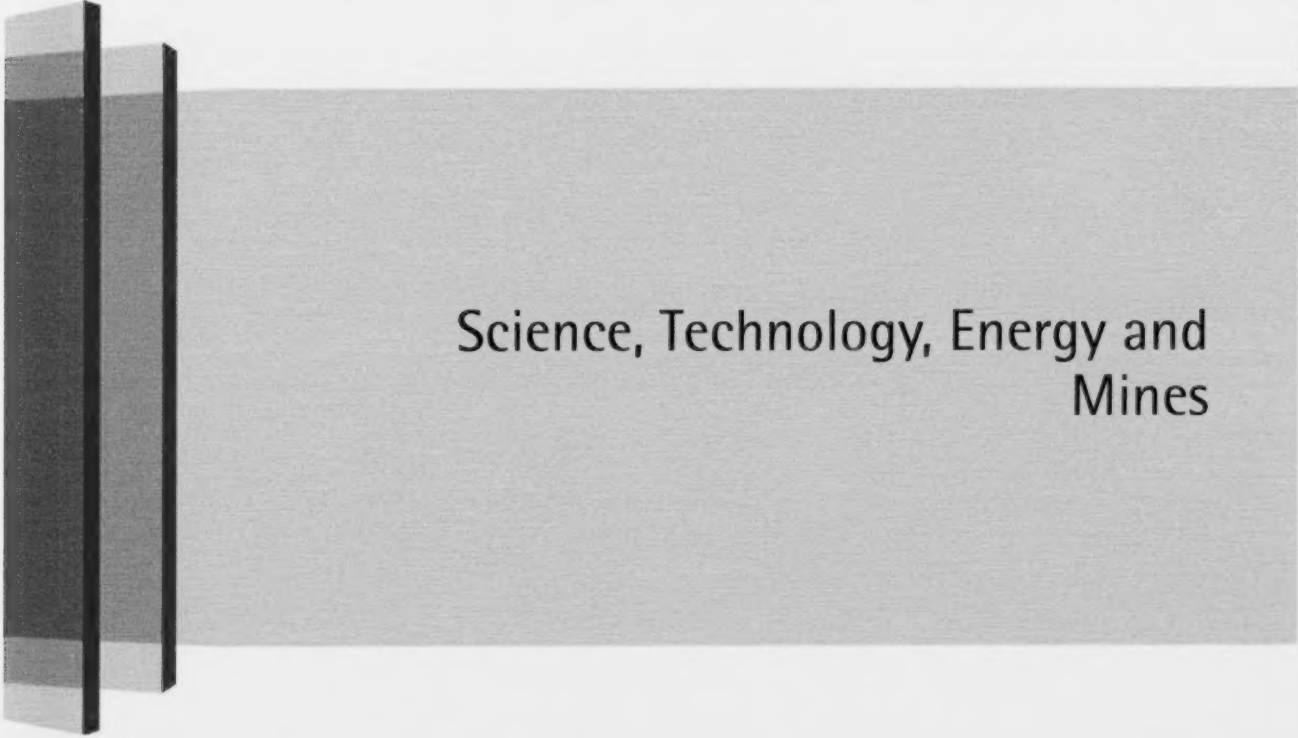| Representations from the Department of Justice	
1	That the Manager of the Fine Option Program develop a cyclical schedule for reviewing Community Resource Centers (CRCs) across the Province. CRCs with a new contact person should be reviewed within a year of when the contact person received their initial training. Less frequent reviews would be appropriate for CRCs with more experienced contact persons. *Status: Work in Progress*
2	That the Manager of the Fine Option Program develop an orientation checklist for training new contact persons. A copy of the completed checklist should be sent to the Program Central Office prior to the contact person registering offenders in the Program.* *Status: Implemented/Resolved*

* This recommendation was followed-up and deemed to be cleared as at December 31, 2005, however the results of this review were not publicly reported.

Science, Technology, Energy and Mines

30.0 Information Technology Organization

Original issue date: March 2004

Overall Status of Our Recommendations

Our report contained a total of five recommendations. The Department of Science, Technology, Energy and Mines reports that as at June 30, 2008 three recommendations have been implemented/resolved and that the remaining two recommendations are in progress.

Significant progress has been made to address our recommendations, however there are two significant recommendations still outstanding. These relate to the adoption of an IT governance framework and a performance measurement system for IT.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
5	3	2				

Representations from the Department of Science, Technology, Energy and Mines	
1	That the Province establish a planning/steering committee to oversee the IT function and its activities. *Status: Implemented/Resolved*
2	That the Province consider adopting an IT governance framework, such as the Control Objectives for Information and Related Technology (COBIT) from the Information Systems Audit and Control Association Foundation (ISACAF) and the IT Governance Institute. Such a framework can complement an Information and Communication Technology (ICT) governance model of organization to be implemented. As well, CobiT can be used in conjunction with the IT Infrastructure Library approach to IT service management being promoted by the Office of Information Technology (OIT). *Status: Work in Progress*

Web Version

Representations from the Department of Science, Technology, Energy and Mines	
3	That the Province clarify the roles and responsibilities of IT management leaders, including the OIT and Chief Information Officer (CIO), by: • identifying what business improvements the Province expects to accomplish through IT; • giving consideration to making the focus of the IT management leader (such as business strategist, policy and oversight manager, or operations specialist) consistent with the Province's mission, history, environment, culture and readiness to change; • ensuring that the IT management leader has the authority that is commensurate with the leader's role and responsibilities; and • giving consideration to defining the roles and responsibilities in legislation, similarly as is done by *The Financial Administration Act* or *The Civil Service Act* for other functions. *Status: Implemented/Resolved*
4	That the Province develop a performance measurement system for IT, with consideration given to recognized systems, such as the Balanced Business Scorecard. *Status: Work in Progress*
5	That the Province establish a quality assurance function for IT overall. *Status: Implemented/Resolved*

31.0 Computer Security Incident Response Capability

Original issue date: March 2004

Overall Status of Our Recommendations

Our report contained a total of seven recommendations. The Department of Science, Technology, Energy and Mines reports that, as at June 30, 2008, two recommendations have been implemented/resolved and that the remaining five recommendations are in progress.

While some of our recommendations have been implemented/resolved, a considerable amount of effort is required to address the remaining recommendations. Given the importance of IT security we encourage the Department to fully implement these recommendations on a priority basis.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
7	2	5				

Representations from the Department of Science, Technology, Energy and Mines	
1	We recommend implementing arrangements to ensure that security updates are applied on a timely basis to computers. *Status: Work in Progress*
2	We recommend developing a technological infrastructure plan that specifies technology that is suitably matched with the strategic plan for information technology and deals with security concerns about using older computers and operating system software no longer supported by the developer. *Status: Work in Progress*
3	We recommend that a program be established for informing and educating users about computer security. *Status: Implemented/Resolved*

Web Version

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Representations from the Department of Science, Technology, Energy and Mines

4	We recommend developing a plan to ensure that computer system logging and monitoring of security relevant activities is performed appropriately. Such a plan should include having servers in Departments standardized to the extent practical to ensure efficient and effective system administration, including the logging and monitoring of security relevant activities. Also, the plan should include ensuring that adequate security related training is provided to Department staff members who administer their application servers. *Status: Work in Progress*
5	We recommend that activities, such as intrusion detection analysis, be reviewed to determine if they should be conducted not only during regular business hours, but during off hours. *Status: Work in Progress*
6	We recommend that the Risk Management Policy include specific requirements for risk assessments to be performed as part of strategic and business planning, as well as disaster recovery/business continuity plans to be developed with the involvement of all relevant groups. *Status: Work in Progress*
7	We recommend that the Province clearly grant appropriate authority to make critical decisions regarding the handling of computer security incidents. *Status: Implemented/Resolved*

Water Stewardship

32.0 The Protection of Well Water Quality in Manitoba

Original issue date: November 2005

Overall Status of Our Recommendations

Our report from 2005 contained a total of 41 recommendations. The Department of Water Stewardship reports that as at June 30, 2008, 13 recommendations have been implemented/resolved and 27 are in progress. There has been no progress to date for the remaining recommendation, but the Department does intend to take action in the future.

While the Department has implemented several of our recommendations, significant effort will be required to resolve the remaining recommendations.

Status of Recommendations						
Total	Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
41	13	27	1			

Representations from the Department of Water Stewardship

1	That the Province review and finalize its water quality standards, objectives, and guidelines, as per the latest November 22, 2002 draft document on a priority basis. As well, that the Province draft related regulations regarding private system sampling and analysis. These actions, in turn, may then facilitate the proclamation of Section 3 of *The Drinking Water Safety Act* and *The Water Protection Act* and communicate an understanding of standards for water quality that all citizens should be aware of regarding their source of drinking water. *Status: Work in Progress*
2	That the Province establish a centralized function to coordinate the development, maintenance and distribution of well water-related publications and align this information with the Water Stewardship website. *Status: Implemented/Resolved*

Representations from the Department of Water Stewardship

3	That the Province establish a cautionary announcement process to ensure well owners are aware of the potential contamination problem while the Province continues to conduct its investigation to determine whether a boil water advisory is justified. *Status: Implemented/Resolved*
4	That the Province introduce a requirement for all persons to submit a report on well drilling activities regardless of the ownership of the equipment used. *Status: Work in Progress*
5	That the Department develop a broad, periodic communication program targeting private water system owners to ensure they are knowledgeable of risks to water quality in Manitoba. The communications should stress the need to regularly test their well water and the nature of the tests needed. *Status: Work in Progress*
6	That the Department, in consultation with the Office of the Chief Medical Officer of Health, develop a protocol for communication to private well owners of existing events of contamination (bacterial, nitrate, metals, chemical). *Status: Work in Progress*
7	That the Department, in consultation with the Office of the Chief Medical Officer of Health, assess how best to respond to nitrate testing results and the identification of high concentrations of naturally occurring chemicals in certain areas. *Status: Work in Progress*
8	That the Department provide the Members of the Legislative Assembly with a written update of the status of the recommendations contained in the Drinking Water Advisory Committee report. *Status: Work in Progress*
9	That the Department develop an operating manual for the Bacteriological Water Testing Subsidy Program. *Status: Work in Progress*

Representations from the Department of Water Stewardship

10	That the Department develop a performance measurement framework related to the broad objective of encouraging homeowners to regularly test their water. *Status: Implemented/Resolved*
11	That the Department develop an appropriately detailed and targeted Bacteriological Water Testing Subsidy Program awareness campaign in an effort to increase uptake. *Status: Implemented/Resolved*
12	That the Department document the evaluation of bids in future contract offerings. *Status: Work in Progress*
13	That the Department, with the assistance of Civil Legal Services, clarify the terms and conditions included in its standard contracts and requests for quotations. The Department should also clarify its information requirements needed from sample submitters and laboratories so that consistent well location information is obtained with each sample. *Status: Work in Progress*
14	That the Department develop and implement appropriate monitoring procedures to ensure laboratories comply with contract requirements and performance expectations. *Status: Work in Progress*
15	That the Department implement a database of private well testing results suitable for pattern surveillance purposes. *Status: Work in Progress*
16	That the Department develop a responsibility and action protocol document in consultation with all key stakeholders. *Status: Work in Progress*
17	That the Department document investigation protocols. *Status: Work in Progress*
18	That the Department coordinate with Department of Health officials and develop content and format requirements for boil water advisories. *Status: Work in Progress*

Web Version

Web Version

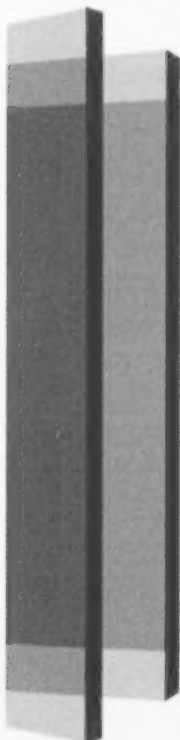## Representations from the Department of Water Stewardship

19	That the Department, in consultation with well drillers and other stakeholders, review licensing certification and insurance requirements of well drillers, pump installers and other servicing technicians. We further recommend that licensing criteria be included in the regulations to *The Ground Water* and *Water Well Act*. *Status: Work in Progress*
20	That the Department return incomplete applications to the applicant for completion. *Status: Implemented/Resolved*
21	That the Department review its current licensing process and develop the policies and procedures that are found necessary to improve the process. *Status: Work in Progress*
22	That the Department review the requirement of providing and contacting references as part of its overall review of the current licensing process. *Status: Work in Progress*
23	That the Department conduct the licence renewal process before the end of the calendar years. *Status: Work in Progress*
24	That the Department develop a system to formally track complaints and enquires made to the Department. *Status: Implemented/Resolved*
25	That the Department, in consultation with well drillers and other stakeholders, develop appropriate standards for the drilling construction and sealing of water wells and incorporate these standards in legislation. *Status: Work in Progress*
26	That the Department return incomplete driller reports to the relevant driller for completion and that enforcement provisions be acted upon if the required information is not forthcoming. *Status: Implemented/Resolved*
27	That the Department, in consultation with well drillers, develop effective means of outreach and communication to promote proper completion of driller's reports. *Status: Implemented/Resolved*

Representations from the Department of Water Stewardship	
28	That the driller's reports include a standard certification by the well drillers as to compliance with applicable legislation and truthfulness of the data submitted.
	Status: Work in Progress
29	That the Department, in consultation with well drillers, pursue an amendment to the legislation to implement a reasonable and enforceable timeline for the filing of well driller's reports. In the interim, that the Department take reasonable steps to enforce the existing Regulation.
	Status: Work in Progress
30	That the Department ensure the timely recording of driller's reports in the water well database.
	Status: Work in Progress
31	That, once appropriate well drilling and construction standards are in place, the Department review and analyze drillers' reports in sufficient detail to determine whether those standards have been met and direct remedial action where necessary.
	Status: Work in Progress
32	That the Department review the requirements related to the pumping test, including the type of data collected and reported in the driller's report.
	Status: Work in Progress
33	That the Department proceed to incorporate in a Regulation appropriate requirements for the completion and submission of abandoned well reports.
	Status: Work in Progress
34	That once appropriate well sealing standards are in place, the Department review and analyze abandoned well reports in sufficient detail to determine whether those standards have been met and direct remedial action where necessary.
	Status: Work in Progress
35	That the Department enhance its outreach function to better ensure the periodic sharing of information with well drillers.
	Status: Implemented/Resolved
36	That the Department develop a multi-year, comprehensive inspection plan.
	Status: Work in Progress

Web Version

Representations from the Department of Water Stewardship

37	That the Department develop an annual summary of the key findings from its well inspections, including a discussion of better practices that could have prevented the problem, and that the document be shared with all well drillers.
	Status: No Progress to Date But Plan to Take Action
38	That the Department continue to assess whether the wells drilled without a permit in the Rockwood Sensitive Area have increased the risks to the area's groundwater, and that appropriate remedial actions, as needed, be undertaken.
	Status: Implemented/Resolved
39	That, on a go forward basis, the Department examine well driller and abandonment reports for compliance with the *Rockwood Sensitive Area Regulation*, and that instances of non-compliance be communicated to the Department of Conservation's Regional Operations Division for immediate investigation of the risks posed.
	Status: Implemented/Resolved
40	That the Department, as part of its annual licensing process, remind all well drillers of the permit requirements of the *Rockwood Sensitive Area Regulation*, as well as the penalty provisions under *The Environment Act* for non-compliance to the Act and Regulations.
	Status: Implemented/Resolved
41	That the Department notify Manitoba Conservation's Regional Operations Division of instances of non-compliance with the *Rockwood Sensitive Area Regulation*, and that Manitoba Conservation take appropriate enforcement action under *The Environment Act*.
	Status: Implemented/Resolved

Competitiveness, Training and Trade/ Finance/Justice

33.0 Examination of the Crocus Investment Fund

Original issue date: May 2005

Overall Status of Our Recommendations

Our report on the Examination of the Crocus Investment Fund (Crocus) was released in May 2005. In June 2005, pursuant to an application made by the Manitoba Securities Commission, a receiver/manager (receiver) was appointed by the Manitoba Court of Queen's Bench (Court). The receiver's plan is to liquidate the assets of the fund, which was approved by the Court. Crocus was de-registered as a Labour-Sponsored Investment Fund (LSIF) in November 2008.

Our report contained a total of 142 recommendations, 120 of which were issued to Crocus. As Crocus is no longer registered as an LSIF and the receiver's plan is to liquidate the assets of the fund, these recommendations are no longer applicable. These recommendations have not been reproduced in this report, but may be found in Section 5.3 of the Examination of the Crocus Investment Fund report.

The remaining 22 recommendations were issued to the Department of Justice (Justice), to the Manitoba Securities Commission (MSC), to the Province, to the Department of Competitiveness, Training and Trade (CTT, formerly known as Industry, Economic Development and Mines), and to the Department of Finance (Finance).

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
Justice	2	2					
MSC	4	4					
Province	3	3					
CTT	12	5			7		
Finance	1	1					
Total	22	15			7		

Representations from the Department of Justice

1	That the Deputy Attorney General review this report and make an assessment as to whether certain matters should be referred to the appropriate law enforcement agency for criminal investigation. In particular: • With respect to Section 380(1) and Section 400 of The Criminal Code, we refer the Deputy Attorney General to Section 4.0 of this report; • With respect to Section 464 of The Criminal Code, we refer the Deputy Attorney General to Section 4.0 of this report; and • With respect to Section 15.4(1) of *The Crocus Investment Fund Act* we refer the Deputy Attorney General to Section 4.0 of this report. *Status: Implemented/Resolved*
2	That the Deputy Attorney General review this report and make an assessment as to whether Crocus transactions and involvement with two portfolio companies should be referred to an appropriate law enforcement agency for criminal investigation. *Status: Implemented/Resolved*

Representations from Manitoba Securities Commission

3	That the Manitoba Securities Commission (MSC) review the report and assess whether there have been any violations under *The Securities Act* warranting further action by the MSC. In particular, we refer the MSC to Section 4.0 of this report to assess whether there are any material false or misleading statements in Crocus' prospectuses, financial statements and other public communications. *Status: Implemented/Resolved*
20	That MSC use a risk-based approach to develop a standard and consistent method to determine the breadth and depth of a prospectus review. A risk-based approach would ensure that greater MSC scrutiny would be applied to the review of a prospectus of a market participant that poses a greater potential risk to the marketplace. *Status: Implemented/Resolved*

Representations from Manitoba Securities Commission

21	That the MSC enhance its prospectus review documentation standards to include the risk assessment, the review procedures performed and the results thereof. *Status: Implemented/Resolved*
22	That the MSC develop documented guidance regarding the nature and extent of work expected, and the documentation required, when conducting continuous disclosure reviews. *Status: Implemented/Resolved*

Representations from the Province

4	That in light of the current challenges facing the Crocus Investment Fund and the observations contained in this report, the Province establish a review process to consider: - The impact of this situation on the Province's monitoring role; and - Whether there are any beneficial changes to *The Crocus Investment Fund Act* and *The Labour-Sponsored Investment Fund Act* that may be required. *Status: Implemented/Resolved*
5	That should a review be conducted, the following be considered: - The continued need for an Investment Advisory Committee in LSIFs in light of the fiduciary responsibilities held by Board members serving on the Investment Committee of an LSIF; - Amending the provisions of *The Income Tax Act* regarding maintenance, pacing, and small business investing with a view to simplifying and clarifying these provisions. - To help ensure clarity and to facilitate monitoring for compliance, regulations should be developed that include forms for reporting compliance by LSIFs. *Status: Implemented/Resolved*
6	That the Province address the perception of conflict of interest by appointing individuals other than government employees as its representative on LSIF Boards, unless there is reporting back to the Province from a monitoring perspective. *Status: Implemented/Resolved*

Web Version

Representations from the Department of Competitiveness, Training and Trade (CTT)

7	That senior government administration ensure public sector employees involved in monitoring an organization, not be placed or place themselves in the position of working on provincial policy initiatives in concert with the organizations they monitor. Consideration could be given to having one department responsible for monitoring and another for other activities. *Status: Implemented/Resolved*
8	That the Department assess the advantages and disadvantages of assigning to one individual as well as to one department, the potentially conflicting roles of championing the LSIF program and monitoring for compliance. *Status: Implemented/Resolved* *The Department of Competitiveness, Training and Trade (formerly Industry, Economic Development and Mines) maintained the responsibility for registration of LSIFs, while monitoring for compliance was transferred to the Department of Finance and the Manitoba Securities Commission.*
9	That the Department subsequently ensure that a comprehensive monitoring function is appropriately designed and resourced. This includes developing appropriate LSIF monitoring policies and guidelines. *Status: Implemented/Resolved*
10	That Deputy Ministers not be placed on Boards of organizations under their monitoring authority. *Status: Implemented/Resolved*
11	That the Department define the appropriate courses of action to take when information obtained indicates that compliance with the spirit and letter of applicable legislation may be in jeopardy. *Status: Implemented/Resolved*
12	That the Department not complete the information returns on Crocus' behalf. *Status: Action No Longer Required*
14	That on a going forward basis, as part of a comprehensive monitoring program, the Department require documentation to support the eligibility of each of Crocus' investments. *Status: Action No Longer Required*

Representations from the Department of Competitiveness, Training and Trade (CTT)

15	That the Department and the Department of Finance representatives make a final determination as to the meaning of the word "asset" as it is used in the definition of "qualified Manitoba business" and if deemed necessary by legal counsel, amend *The Crocus Investment Fund Act* to include the definition of asset. *Status: Action No Longer Required*
16	That the Department's pacing analysis reflect the 31 month pacing requirement. *Status: Action No Longer Required*
17	That the Department require an analysis of how a proposed investment is consistent with the "spirit of The Act", whenever Crocus requests ministerial approval regarding an investment's eligibility. The analysis should explicitly consider each of the stated objects of Crocus per Section 3.2 of *The Crocus Investment Fund Act*. *Status: Action No Longer Required*
18	That as part of a comprehensive monitoring program, the Department confirm Crocus' compliance with critical provisions of *The Crocus Investment Fund Act*. *Status: Action No Longer Required*
19	That the Department require Crocus to obtain a written statement from their external auditors attesting to the completeness, accuracy and compliance of the information provided under Section 11.4 of *The Income Tax Act* (Manitoba). *Status: Action No Longer Required*

Representations from the Department of Finance

13	That the Department of Finance amend *The Income Tax Act* (Manitoba) regulations to include the prescribed forms for the reporting requirements of Section 11.4. *Status: Implemented/Resolved*

Web Version

Competitiveness, Training, and Trade/ Justice

34.0 Dakota Tipi First Nation Gaming Commission and First Nation Gaming Accountability in Manitoba

Original issue date: March 2003

Overall Status of Our Recommendations

The original report issued in March 2003 contained 27 recommendations which are now all addressed. A significant number of our recommendations prescribed changes to agreements between the Manitoba Gaming Control Commission (MGCC) and First Nation Gaming Commissions (FNGCs). However, the risks associated with these recommendations have been addressed through changes to *The Gaming Control Act* of Manitoba and/or through changes to internal procedures.

The Gaming Control Act of Manitoba was amended in June 2004 (which was proclaimed in April 2005) to increase the overall authority of the MGCC and to increase its reach. The MGCC believes that the risks identified in our recommendations have been sufficiently mitigated through the changes made to *The Gaming Control Act* of Manitoba. The changes in the Act which provide the MGCC with greater access to the operations of FNGCs, will resolve our recommendations so long as the MGCC actively monitors FNGC operations and takes appropriate action in the event that discrepancies are found.

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed–up
MGCC	16	15				1	
MLC	7	7					
Province	4	4					
Total	27	26				1	

Representations from the Manitoba Gaming Control Commission

1	That *The Gaming Control Act* of Manitoba be revised to: • Prohibit the sale of gaming products to unlicensed or non-registered persons or organizations. The changes should include provisions to ensure all suppliers are registered with MGCC, and that under the terms of their registration each supplier may only sell gaming products to a licensed or registered person or organization. *Status: Implemented/Resolved*
2	That *The Gaming Control Act* of Manitoba be revised to: • Provide certain MGCC staff with special constable status which would give them authority to address issues of illegal gaming in a timely manner and to seize gaming products used in unlicensed gaming activities. *Status: Implemented/Resolved*
3	That should the Province and MGCC decide that the FNGC model needs to be changed, they meet with representatives of First Nations in Manitoba to discuss potential alternatives. One alternative to consider would be the creation of a province-wide FNGC (FNGC of Manitoba) which would serve as the licensing authority for those First Nations that currently have their own FNGC. The FNGC of Manitoba could charge administration fees to each organization it licenses to offset operating costs (as is currently being done by the individual FNGCs) and through economies of scale would be in a better position to recruit and retain staff with a cross-section of specialized skills. *Status: Implemented/Resolved* *The decision was made not to change the FNGC model, therefore eliminating the need to meet with representatives of First Nations in Manitoba.*
4	We recommend that all agreements with FNGCs be made consistent with the post-1995 agreement template, and that all FNGC agreements be amended: • To clearly indicate that the audited financial statements are to include the activities of the FNGC itself and not the operations of the licensees. *Status: Implemented/Resolved* *However, this was done through revisions to* The Gaming Control Act *of Manitoba rather than through changes to the agreements.*

Representations from the Manitoba Gaming Control Commission

5	We recommend that all agreements with FNGCs be made consistent with the post-1995 agreement template, and that all FNGC agreements be amended: • To include the requirement for the auditor of the FNGC to have a separate engagement to provide a supplementary report with the audited financial statements forwarded to MGCC. The auditor's supplementary report should include an opinion as to whether the FNGC was maintaining adequate financial records, has developed standards for inspection and audit, has conducted inspections and audits of licensees, and is enforcing the terms and conditions of licenses. The supplementary report should also include an opinion from the auditor as to whether the FNGC was acting in compliance with the FNGC agreement. *Status: Implemented/Resolved* *However, this was done through revisions to* The Gaming Control Act *of Manitoba rather than through changes to the agreements.*
6	We recommend that all agreements with FNGCs be made consistent with the post-1995 agreement template, and that all FNGC agreements be amended: • To include a provision requiring the First Nation to advise MGCC, by Band Council Resolution, of any changes to the makeup of the FNGC. *Status: Implemented/Resolved* *FNGCs are required to complete a declaration form which is inspected by the MGCC, including changes to the make up of the FNGC.*

Representations from the Manitoba Gaming Control Commission

7	We recommend that all agreements with FNGCs be made consistent with the post-1995 agreement template, and that all FNGC agreements be amended: • To include the requirement that the FNGC's annual audited financial statements include descriptions of how the revenues earned as a result of gaming licenses issued by the FNGC have benefited the community. Alternatively, each FNGC could prepare a schedule of the distribution of the net lottery proceeds, accumulated from the licensee reports received on a quarterly basis, which would be included with the FNGCs annual audited financial statements. *Status: Implemented/Resolved* *FNGCs are required to report this information annually, however audits are only conducted upon request of the MGCC.*
8	We recommend that all agreements with FNGCs be made consistent with the post-1995 agreement template, and that all FNGC agreements be amended: • To include a provision that the FNGC's annual audited financial statements must be made available to the members of the First Nation on at least an annual basis. It should be the expectation that these audited financial statements have an unqualified audit opinion, and that appropriate action would be taken in the event of a qualified opinion. *Status: Implemented/Resolved* *The MGCC instructs the FNGCs to make the annual financial reports available to the community; however the financial reports are only audited upon request of the MGCC.*

Web Version

Representations from the Manitoba Gaming Control Commission

9	We recommend that all agreements with FNGCs be made consistent with the post-1995 agreement template, and that all FNGC agreements be amended:
	• In combination with audited financial statements of the FNGC, we recommend that each FNGC also submit copies of independent audited financial statements of their licensee's with gross combined annual lottery revenue exceeding a predetermined value (to be established by MGCC) to the MGCC, however the FNGC still retains responsibility to ensure audits are completed, submitted in a timely manner, and reviewed with the licensee. It should be noted, that these audits are expected to bear an unqualified audit opinion, and that appropriate action would be taken in the event of a qualified opinion.
	Status: Implemented/Resolved
	The amended Gaming Control Act of Manitoba now gives the MGCC the authority to inspect the records of the licensee, however annual audited financial statements are not required.
10	We recommend that all agreements with FNGCs be made consistent with the post-1995 agreement template, and that all FNGC agreements be amended:
	• To include the requirement for the development of a conflict of interest policy and guidelines with respect to gaming on the First Nation. A copy of the conflict of interest policy and guidelines should be provided to MGCC. The policy and guidelines should, at a minimum, provide that elected and staff officials of the Band Council and the FNGC are prevented from personally benefiting from their office beyond the agreed upon compensation as a result of the position they hold.
	Status: Do Not Intend to Implement
	The MGCC indicates that it has begun requiring the reporting of all gaming revenue, and the uses of that gaming revenue, in order to help address the concern of conflicts of interest. The MGCC also indicates that it has attained full compliance on reporting since this policy was implemented and expects this accountability to continue.

Web Version

Representations from the Manitoba Gaming Control Commission

11	That FNGC agreements also be between MGCC and the First Nation. *Status: Implemented/Resolved* *The amended* Gaming Control Act *of Manitoba now provides the MGCC access to all gaming activities that occur on First Nations.*
12	That MGCC have authority under FNGC agreements to act to ensure FNGCs are operating in compliance with Manitoba gaming regulations. *Status: Implemented/Resolved* *The amended* Gaming Control Act *of Manitoba now provides the MGCC access to all gaming activities that occur on First Nations.*
13	That the termination provisions of FNGC agreements be amended to indicate that a breach of any terms of the agreement by FNGC may be deemed to be cause for termination of the agreement without notice. *Status: Implemented/Resolved* *However, this was done through revisions to* The Gaming Control Act *of Manitoba rather than through changes to the agreements.*
14	That MGCC develop a formal internal policy and operational procedures concerning the annual reporting of FNGC operations. The policy and procedures should include penalty provisions or consequences for FNGCs not complying with their gaming commission agreement. Such consequences could include restrictions on or the loss of licensing privileges, or the termination of the FNGC agreement. It should be the expectation that FNGC audited financial statements have an unqualified audit opinion, and that appropriate action would be taken in the event of a qualified opinion. *Status: Implemented/Resolved*
15	That FNGCs should be made aware that if the proceeds from charitable gaming events are to be used by the First Nation a license application is required. *Status: Implemented/Resolved*

Representations from the Manitoba Gaming Control Commission

16	That the terms and conditions of the FNGC license applications for Bingo/ Breakopen and Raffles be amended to include a provision for MGCC to audit or inspect the records or accounts of the licensee. The revised provision should clearly state that the licensee shall provide to FNGC, MGCC and all peace officers, direct and unencumbered access to all books and records of the licensee pertaining to the nature, management and conduct of the event for which the license has been granted at any time and shall deliver to FNGC or MGCC such books and records upon request.
	Status: Implemented/Resolved
	The amended Gaming Control Act of Manitoba now gives the MGCC the authority to inspect the records of the licensee.

Representations from the Manitoba Lotteries Corporation (MLC)

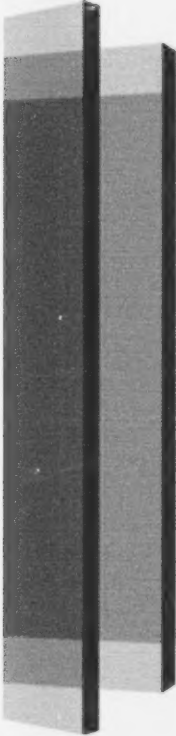| 1	That consideration be given to the following additions to the First Nation Video Lottery Terminal (VLT) siteholder agreements that would provide for enhanced accountability of First Nation VLT revenues: • That an annual audited financial report on VLT activities be produced with the expectation of an unqualified audit opinion which includes: • A statement of revenue and expenditure for the VLT operations; and • Descriptions of how the VLT revenues have been used to benefit the community.
	Status: Implemented/Resolved
	Siteholders are required to report this information annually to the MGCC, however audits are only conducted upon request of the MGCC.
2	That the annual audited financial report on VLT activities be made available to the members of the First Nation on at least an annual basis.
	Status: Implemented/Resolved
	The MGCC instructs the siteholders to make the annual financial reports available to the community; however the financial reports are only audited upon request of the MGCC.

Web Version

Representations from the Manitoba Lotteries Corporation (MLC)

3	That gaming revenue earned as a result of VLT operations is used to benefit the community. *Status: Implemented/Resolved*
4	That each year, VLT siteholders provide separate audit opinions to MLC confirming that the VLT operation was managed in compliance with the First Nation VLT siteholder agreement. *Status: Implemented/Resolved* *The MGCC monitors compliance with the First Nations MGCC VLT Siteholder Registration Terms and Conditions, however an audit opinion is not obtained.*
5	A provision whereby the First Nation may lose it's right to operate VLTs should it not comply with the terms of the First Nation gaming agreement. *Status: Implemented/Resolved* *However, this was done through revisions to* The Gaming Control Act *of Manitoba rather than through changes to the agreements.*
6	That the First Nation VLT siteholder agreement include a term to require the deposit of daily VLT net proceeds into a bank account which would provide an audit trail of the use of funds. The agreement should also require a term to allow access of MLC to siteholder banking records for compliance purposes. *Status: Implemented/Resolved*
7	That the First Nation VLT siteholder agreement contain a requirement to maintain specific detailed daily records in a specific format designed by MLC. Consideration should be given in the format design to the potential special needs of remote locations, which may require the ability to pay some allowable expenses in cash. *Status: Implemented/Resolved*

Representations from the Province of Manitoba

1	That the Province seek legal advice regarding: • Situations where the proceeds of VLTs may have been used for criminal activities; • The use of bingo paper and breakopen tickets sold by suppliers other than MLC for gaming; • The operation of bingos in excess of frequency permitted by MGCC regulations; and • The use of proceeds from charitable gaming activities, in some instances other than for charitable or religious objects or purposes. *Status: Implemented/Resolved*
2	That the Province through MGCC and MLC continue to suspend all gaming activities at Dakota Tipi First Nation (DTFN) until such time as governance at DTFN is stable, and there is strong evidence to support that gaming operations can be conducted in a legal, appropriate and transparent manner for the benefit of the Community. *Status: Implemented/Resolved*
3	That the Government review the related roles of MGCC and MLC. The goal would be to assess whether there are alternative models that might lead to a more efficient and effective process for regulating gaming operated by First Nations. *Status: Implemented/Resolved*
4	That the Government review the role of MGCC over charitable gaming activities licensed by FNGCs and Municipalities. The goal would be to ensure that all charitable gaming activities are subject to the same level of control. *Status: Implemented/Resolved*

Web Version

Conservation/Finance/
Science, Technology, Energy and Mines

35.0 Review of the Province of Manitoba's Management of Contaminated Sites

Original issue date: November 2005

Overall Status of Our Recommendations

Our original report included a total of 19 recommendations. 11 of the recommendations were addressed to the Department of Conservation (Conservation), four to the Department of Science, Technology, Energy and Mines (STEM) and four were addressed to the Department of Finance (Finance).

We are pleased to report that all 19 of our recommendations have been fully implemented. We commend all three Departments for taking such swift action to implement our recommendations.

Status of Recommendations							
Total		Implemented/ Resolved	Work in Progress	No Progress to Date But Plan to Take Action	Action No Longer Required	Do Not Intend to Implement	Previously Followed-up
Conservation	11	11					
STEM	4	4					
Finance	4	4					
Total	19	19					

Representations from the Department of Conservation

1	That the Province of Manitoba (Province) look to best practices in other jurisdictions and develop an accountability framework for provincial contaminated sites that includes formal assignment of operational responsibility for: • Identification of sites; • Inspection and assessment of sites; • Performance reporting on management of sites; • Quantification of environmental liabilities regarding contaminated sites; and • Reporting of environmental liabilities in the audited financial statements of the Public Accounts. *Status: Implemented/Resolved*

Representations from the Department of Conservation

2	That the Department of Conservation (Conservation), as the department tasked with ensuring compliance with *The Contaminated Sites Remediation Act* (CSRA), establish a documented protocol, including a more formal communication process with all other provincial departments and Special Operating Agencies (SOAs), to ensure timely and complete: • Identification and recording of sites with potential environmental impact; • Reporting of any change in site status in the year; and • Reporting of estimated costs for remediation of the site if required. *Status: Implemented/Resolved*
3	That Conservation implement a support and training process to assist provincial departments and SOAs in the identification and reporting of potentially contaminated sites. *Status: Implemented/Resolved*
4	That Conservation specifically identify and track provincially owned sites within the database of contaminated sites. *Status: Implemented/Resolved*
5	That Conservation continue to review fuel storage licensing records to identify all potential orphaned & abandoned (O&A) fuel storage sites resulting from the new changes to the licensing requirements. *Status: Implemented/Resolved*
6	That Conservation develop a program to address the issue of O&A fuel storage sites which could include: • Conducting a comprehensive inventory of sites; • Assessing the need for remediation of identified sites; • Identifying the legal owner and determining if they can carry out remediation; and • Priorizing sites in need of remediation where no legal or financially viable owner can be identified. *Status: Implemented/Resolved*
7	That the status of O&A fuel storage sites be regularly reviewed to ensure the timely update of information. *Status: Implemented/Resolved*

Representations from the Department of Conservation

8	That Conservation obtain estimates of remediation costs of the eight known impacted sites and any additionally identified contaminated sites owned by provincial departments and SOAs, for the purposes of estimating the potential financial environmental liability of the Province. *Status: Implemented/Resolved*
9	That Conservation ensure that complete contaminated site information and the related financial estimates of environmental liability are prepared and submitted annually to the Comptroller's Office of the Department of Finance (Finance) for the recording and disclosure of environmental liabilities. *Status: Implemented/Resolved*
10	That Conservation perform environmental inspections and assessments of known O&A fuel storage sites to provide more accurate assessments. Those assessments will enable Conservation to more accurately identify and prioritize those sites which the Province may be responsible for, and to quantify the cost of the future remediation of those sites. *Status: Implemented/Resolved*
11	That Conservation ensure that complete O&A fuel storage site information and the related financial estimates of environmental liabilities are prepared and submitted annually to the Comptroller's Office of Finance for the recording and disclosure of environmental liabilities. *Status: Implemented/Resolved*

Representations from the Department of Science, Technology, Energy and Mines

12	That Mines continue to perform environmental inspections and assessments of those sites not inspected and assessed to date. This will enable them to have a better knowledge of each site in order to prioritize the remediation of those sites, and to quantify the cost of the future remediation of those sites which may become the responsibility of the Province. *Status: Implemented/Resolved*

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Representations from the Department of Science, Technology, Energy and Mines

13	That Mines develop a documented program to address the issue of O&A mine sites which could include: • Conducting a comprehensive inventory of sites (improve on knowledge to date); • Assessing the need for remediation of identified sites; • Identifying the legal owner and determining if they can carryout remediation; • Priorizing sites in need of remediation where no legal or financially viable owner can be identified; and • Addressing the environmental health and safety risk and costs of not remediating O&A sites. *Status: Implemented/Resolved*
14	That the status of O&A mine sites be regularly reviewed to ensure the timely update of information. *Status: Implemented/Resolved*
15	That Mines ensure that complete O&A mine site information and the related financial estimates of environmental liability are prepared and submitted annually to the Comptroller's Office of Finance for the recording and disclosure of environmental liabilities. *Status: Implemented/Resolved*

Representations from the Department of Finance

16	That Finance develop an expanded accounting policy for the recording of environmental liabilities that addresses when the Province will recognize a liability (e.g., if it is likely to be liable to clean up a site due to public health and safety, contractual arrangements, or standards set in legislation or regulations). *Status: Implemented/Resolved*

Representations from the Department of Finance

17	That Finance outline for use by Departments and SOAs, an environmental liability identification process that could include answering the following questions:
	• Is there damage to the environment?
	• Does the damage result in an environmental cost?
	    – If "Yes", measures are necessary for health and safety reasons; or
	    – There is a good possibility of a negative impact even though there is no immediate threat to the environment.
	• Does the entity have a responsibility (e.g., laws, regulations, agreements, promises, moral commitment)?
	• How is the fact presented in the financial statements?
	    – High probability of the event and reasonable possibility of estimate, then a liability in the financial statements;
	    – If "No" to the above, then note disclosure as a contingency in the notes to the financial statements.
	• If "No" to the first three bullets, then no mention in the financial statements is needed.
	
	Status: Implemented/Resolved

18	That Finance communicate their requirements to Departments and SOAs to ensure that Finance receives complete and accurate estimates of environmental liabilities for reporting in the 2005/06 Public Accounts. *Status: Implemented/Resolved*
19	That Finance further follow-up and explore the potential liability associated with health and safety issues resulting from asbestos and mould in provincial departments and SOA facilities. *Status: Implemented/Resolved*

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